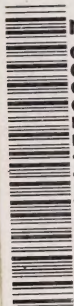


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EARNINGS OF PHYSICIANS IN CANADA 1957 - 1965

Health Care Series No. 21

Research and Statistics Division

A PUBLICATION OF THE DEPARTMENT OF NATIONAL HEALTH AND WELFARE, CANADA

EARNINGS OF PHYSICIANS IN CANADA, 1957 - 1965

Memorandum 21 - Health Care Series

Research and Statistics Directorate

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FOREWORD

In December, 1966, the Parliament of Canada enacted the Medical Care Act which is scheduled to become operative not later than July 1, 1968. Under this legislation, the federal government is empowered to make financial contributions towards provincially administered medical care programs meeting specified criteria with respect to universality, public administration, comprehensive benefits, and portability.

The aim of the new legislation is to ensure that high quality medical services will become available and accessible to all Canadians without regard to age, state of health, geographic location or financial status. The immediate objective is, of course, to eliminate financial barriers to persons seeking medical care.

The actual and anticipated earnings of doctors are an important influence upon levels of recruitment and output of medical colleges and upon the flow of doctors from province to province. Examination of past trends in professional earnings provides the benchmark information against which current developments can be assessed. Earnings of Physicians in Canada, 1957 - 1965 is Memorandum No. 21 in the Health Care Series of research publications prepared in our Research and Statistics Directorate. It has been prepared in response to many requests for information from medical associations, governmental authorities and others, and is a successor to an earlier publication Average Earnings of Physicians and Surgeons in Canada, 1957 - 1960 which was Memorandum No. 18 in the same series.

The memorandum examines trends in the professional earnings and expenses of practice of active fee-practice physicians in Canada from 1957 to 1965, inclusive. The basic data are derived from grouped tabulations supplied to this Department by the Taxation Division of the Department of National Revenue, and made available in coded form to ensure confidentiality and concealment of identity of reporting doctors. We very much appreciate the co-operation of the officers of that Department in making possible studies of material which is, essentially, an extension of data published annually for many years in their Green Book Series Taxation Statistics.

It should be pointed out that in this study a "fee-practice physician" is defined as an active civilian physician whose main employment is in the provision of personal medical care services and whose professional income derives primarily from fees for services rendered. The number of such physicians at the end of 1965 was estimated to be 16,460, representing approximately 73 per cent of all active civilian physicians in Canada. Excluded from the study are physicians in the

armed forces and in retirement, plus those active civilian physicians whose employment is mainly in teaching, research, public health administration, hospital administration or industrial services. Also outside the scope of the study are active civilian physicians providing personal treatment services on a salaried basis in hospitals and other institutions, and those performing services associated with private practice but receiving income primarily in the form of a salary.


This bulletin was prepared in our Research and Statistics Directorate by Mr. Lloyd G. Williams and Mr. George W. Plet, under the supervision of Mr. William A. Mennie, Principal Research Officer (Health) with general direction by Mr. John E. Osborne, Director, Research and Statistics.

Allan J. MacEachen

Allan J. MacEachen,
Minister,
National Health and Welfare.

TABLE OF CONTENTS

<u>SECTION</u>		<u>PAGE</u>
1.	Physicians' Earnings, Canada	1
2.	Earnings of Physicians, Other Selected Professions, and the Labour Force Compared	2
3.	Physicians' Earnings by Province	4
4.	Physicians' Earnings by Net Income Class	9
5.	Physicians' Earnings by Age Group	11
6.	Aggregate Payments for Physicians' Services	11
7.	Sources of Payment to Physicians	13
8.	Physicians' Earnings in the National Economy	13
 <u>APPENDIX</u>		
1.	Methodology and Definitions	17



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LIST OF TABLES

<u>TEXT</u>	<u>PAGE</u>
1 Professional Earnings and Expenses of Active Fee Practice Physicians, Canada, 1957 to 1965	1
2 Average Net Income (From All Sources) of Taxable Professionals, 1957, 1960, 1964 and 1965	2
3 Income of Employed Labour Force, Canada, 1957 to 1965	3
4 Average Professional Earnings and Expenses of Active Fee Practice Physicians, Canada, By Province, 1957 to 1965	5
5 Relationship of Physicians' Gross Earnings to Doctor-Population Ratio, 1965, and to Medical Insurance Coverage, 1964, by Province	8
6 Proportion of Physicians Earning \$10,000 and Over and Less Than \$10,000 in Net Income, 1957 to 1965	10
7 All Payments for Personal Health Care and Payments for Active Practice Physicians' Services 1957 and 1965	12
8 Sources of Payment to Active Practice Physicians, by Private and Public Sector, 1957 and 1965	14
9 Payments to Active Practice Physicians in Relation to Selected Economic Indicators, 1957 and 1965	15
 <u>APPENDIX</u>	
A-1 Estimated Number of Active Fee Practice Physicians, Canada, by Province, 1957 to 1965	23
A-2 Average Gross Professional Earnings of Active Fee Practice Physicians, Canada, by Province, 1957 to 1965	24
A-3 Percentage Change from Previous Year in Average Gross Professional Earnings of Active Fee Practice Physicians, Canada, by Province, 1958 to 1965	25
A-4 Average Expenses of Practice of Active Fee Practice Physicians, Canada, by Province, 1957 to 1965	26
A-5 Average Net Professional Earnings of Active Fee Practice Physicians, Canada, by Province, 1957 to 1965	27
A-6 Percentage Change from Previous Year in Average Net Professional Earnings of Active Fee Practice Physicians, Canada, by Province, 1958 to 1965	28
A-7 Expenses as a Percentage of Gross Professional Earnings of Active Fee Practice Physicians, Canada, by Province, 1957 to 1965	29

	<u>PAGE</u>
<u>APPENDIX</u>	
A-8 Distribution of Gross Professional Earnings of Active Fee Practice Physicians, by Net Income Class, Canada, by Province, 1965	30
A-9 Per Cent Distribution of Aggregate Gross Professional Earnings of Active Fee Practice Physicians by Net Income Class, Canada, by Province, 1965	31
A-10 Average Gross Professional Earnings of Active Fee Practice Physicians, by Net Income Class, Canada, by Province, 1965	32
A-11 Number of Active Fee Practice Physicians, by Net Income Class, Canada, by Province, 1965	33
A-12 Per Cent Distribution of Active Fee Practice Physicians, by Net Income Class, Canada, by Province, 1965	34
A-13 Average Expenses of Practice of Active Fee Practice Physicians, by Net Income Class, Canada, by Province, 1965	35
A-14 Expenses of Practice as a Percentage of Gross Professional Income of Physicians, by Net Income Class, Canada, by Province, 1965 ..	36
A-15 Average Professional Salaries and Wages of Active Fee Practice Physicians, by Net Income Class, Canada, by Province, 1965	37
A-16 Average Net Non-Professional Income of Active Fee Practice Physicians, by Net Income Class, Canada, by Province, 1965	38
A-17 Estimated Number of Active Fee Practice Physicians with Net Earnings \$10,000 and Over, Canada, by Province, 1957 to 1965	39
A-18 Average Gross Professional Earnings of Active Fee Practice Physicians with Net Earnings \$10,000 and Over, Canada, by Province, 1957 to 1965	40
A-19 Average Net Professional Earnings of Active Fee Practice Physicians, with Net Earnings \$10,000 and Over, Canada, by Province, 1957 to 1965	41
A-20 Average Earnings and Expenses of Taxable Physicians, by Age Group, Canada, 1965	42
A-21 Number of Taxable Physicians and Per Cent Distribution by Age Group and by Net Income Class, Canada, 1965	43
A-22 Expenditures on Physicians' Services, Canada, by Province, 1957 to 1965	44
A-23 Per Capita Expenditures on Physicians' Services, Canada, by Province, 1957 to 1965	45

1. PHYSICIANS' EARNINGS, CANADA

The average gross professional earnings of the 73 per cent of active civilian physicians who are engaged in private fee practice across Canada increased from \$20,800 in 1957 to \$32,800 in 1965 (Table 1). This represented a percentage change of 57.7 per cent, and an average annual rate of increase of 5.9 per cent over the period. The greatest rises both in dollar terms and in the rate of increase in gross earnings occurred in 1963, 1964 and 1965.

As might be expected, average expenses of practice also increased over the period, but the change was less marked. The rise was 35 per cent from about \$7,950 in 1957 to \$10,750 in 1965 (Table 1). Therefore, practice expenses declined as a percentage of gross professional earnings from 38.2 per cent in 1957 to 32.7 per cent in 1965 (Table 1).

Accordingly, the average net income from professional practice increased at a faster rate than average gross earnings between 1957 and 1965. The average annual increase was 7.0 per cent and the cumulative percentage rise was 71.7 per cent.

TABLE 1. PROFESSIONAL EARNINGS AND EXPENSES OF ACTIVE
FEE PRACTICE PHYSICIANS, CANADA, 1957 TO 1965

Year	Number of physicians	Average gross earnings	Average expenses	Average expenses as a per- centage of average gross	Average net earnings	Annual per cent increase over previous year	
						Average gross earnings	Average net earnings
1957	12,957	(\$) 20,804	(\$) 7,952	38.2	12,852	--	--
1958	13,514	22,103	8,325	37.7	13,778	6.2	7.2
1959	14,082	22,910	8,320	36.3	14,590	3.7	5.9
1960	14,479	24,288	8,553	35.2	15,735	6.0	7.8
1961	14,874	25,862	9,390	36.3	16,472	6.5	4.7
1962	15,275	26,322	9,352	35.5	16,970	1.8	3.0
1963	15,650	28,690	10,002	34.9	18,688	9.0	10.1
1964	16,050	30,586	10,102	33.0	20,484	6.6	9.6
1965	16,460	32,799	10,735	32.7	22,064	7.2	7.7

Sources: Tables A1, A2, A3, A4, A5 and A6.

2. EARNINGS OF PHYSICIANS, OTHER SELECTED PROFESSIONS, AND THE LABOUR FORCE COMPARED

Information is available from the Department of National Revenue for the years 1957 to 1965 on the average net income from all sources (professional plus non-professional earnings) for a number of occupationally identified professions (Table 2). Thus, for example, in 1957 the average net income of taxable physicians was below that of engineers and architects and slightly above the average income of lawyers. By 1964 and 1965 a substantial margin above each of the latter professional groups was shown for doctors' earnings.⁽¹⁾

TABLE 2. AVERAGE NET INCOME (FROM ALL SOURCES) OF TAXABLE PROFESSIONALS, 1957, 1960, 1964 AND 1965

Class	1957	1960	1964	1965
	(\$)	(\$)	(\$)	(\$)
Physicians and surgeons (a)	13,996	16,323	21,474	23,229
Engineers and architects	14,581	15,670	16,801	19,279
Lawyers and notaries	13,244	14,597	17,282	19,192
Dentists	10,234	12,238	14,909	15,693
Accountants	10,879	11,446	13,021	13,448

(a) Figures differ from those in Table 1 since they include non-professional earnings.

Source: Taxation Statistics, Department of National Revenue.

(1) The differences may be less than actually suggested because certain higher-income earners in some professions may, as executives, be identified as employees and thus not be included in the occupation classifications of the Department of National Revenue.

Table 3 enables comparison of the trend in physicians' income with the trend for the total employed labour force.

While physicians' net professional incomes increased by 71.7 per cent between 1957 and 1965, the average earnings of all employed members of the labour force increased by 35.7 per cent - an average annual rate of 3.9 per cent. The yearly rate of increase in the average net professional income of physicians was higher than that for average earnings of the employed labour force as a whole in every year during the period 1957 to 1965 except 1962 (Tables 1 and 3).

TABLE 3. INCOME OF EMPLOYED LABOUR FORCE, CANADA, 1957 TO 1965

Year	Average employed labour force (a)	Total labour income (b)	Average labour income	Annual per cent increase (average income)
	('000)	(\$'000,000)	(\$)	(%)
1957	5,731	16,018	2,795	--
1958	5,706	16,521	2,895	3.6
1959	5,870	17,459	2,974	2.7
1960	5,965	18,245	3,059	2.9
1961	6,055	18,996	3,137	2.5
1962	6,225	20,233	3,250	3.6
1963	6,375	21,547	3,380	4.0
1964	6,609	23,433	3,546	4.9
1965	6,862	26,036	3,794	7.0

(a) The Labour Force, January 1967, Dominion Bureau of Statistics, Vol. 23, No. 1, February 1967, p. 5, Table 2.

(b) Estimates of Labour Income, October 1966, Dominion Bureau of Statistics, Vol. 20, No. 10, February 1967, p. 7, Table 1.

3. PHYSICIANS' EARNINGS BY PROVINCE

The distribution of average gross and net professional earnings and average expenses of practice by province from 1957 to 1965 is shown in Table 4 and Tables A2, A4 and A5. Percentage rates of increase of average gross and net earnings from year to year are shown in Tables A3 and A6, while expenses as a percentage of gross professional earnings are indicated in Table A7:

British Columbia ranked high in average gross and net earnings at the beginning of the period under review, but from 1963 to 1965 dropped slightly below the national average. The average annual percentage increases of 3.7 per cent for gross income and 3.8 per cent for net income were the lowest among the ten provinces. This province has the highest doctor-population ratio in Canada.

Alberta ranked well above the national average throughout the 1957-1965 period, and recorded the highest average gross income in 1961 and 1962, and the highest average net income in 1962 among the ten provinces. The average annual percentage increases of 5.3 per cent for gross income and 6.8 per cent for net income were close to the national average.

Saskatchewan also was above the national average prior to 1962. In that year occurred the introduction of the public medical care insurance plan on July 1, and the temporary withdrawal of doctors' services for several weeks; there was a sharp dip in average gross and net earnings. From 1963 to 1965, however, average gross earnings were the highest in Canada, reaching about \$37,500 in 1965; average net earnings (\$23,500 in 1965) were the highest in Canada in 1963 and 1964. The greatest single annual rise of any province occurred in Saskatchewan in 1963 when gross earnings averaged 53 per cent more than the previous year and 32 per cent more than in 1961. Net earnings in 1963 also showed the greatest single yearly rise of 48 per cent over 1962 and 37 per cent above the 1961 level.

Manitoba recorded earnings above the average national level for both gross and net professional earnings from 1957 to 1960, ranking highest in average gross income in 1959. Towards the end of the period under review, however, average gross earnings more closely matched the all-Canada level while net professional earnings fell below the national average. The average annual rates of increase in both gross and net earnings (3.9 and 4.8 per cent), were among the lowest of the Canadian Provinces.

TABLE 4. AVERAGE PROFESSIONAL EARNINGS AND EXPENSES OF
ACTIVE FEE PRACTICE PHYSICIANS, CANADA, BY PROVINCE,
1957 TO 1965

(Thousands of Dollars)

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965
GROSS EARNINGS									
Nfld.	22.8	24.4	24.7	28.6	27.2	24.8	27.9	30.6	31.6
P.E.I.	15.5	17.8	18.9	20.2	20.0	19.7	23.4	23.2	25.6
N.S.	19.6	19.7	21.3	22.8	23.2	23.3	23.5	25.7	27.5
N.B.	18.4	19.5	18.9	22.5	24.2	24.0	26.4	27.8	29.6
Que.	16.0	18.3	18.7	19.7	22.1	23.4	25.7	26.8	29.0
Ont.	22.0	23.4	24.2	25.5	27.2	27.8	30.6	33.2	35.8
Man.	23.7	25.0	27.6	25.8	29.1	29.0	28.8	29.1	32.0
Sask.	22.7	23.5	23.7	27.1	27.1	23.2	35.7	36.5	37.5
Alta.	23.4	24.8	25.3	28.0	29.2	31.2	30.9	32.7	35.4
B.C.	23.7	24.9	26.6	28.1	27.9	27.5	27.7	30.5	31.7
Canada (a)	20.8	22.1	22.9	24.3	25.9	26.3	28.7	30.6	32.8
NET EARNINGS									
Nfld.	16.1	16.8	16.8	19.9	18.6	18.0	19.5	21.5	23.0
P.E.I.	9.8	10.2	11.4	12.6	13.1	15.5	15.8	16.5	17.8
N.S.	10.0	12.9	14.8	16.1	16.1	15.9	15.8	17.9	19.1
N.B.	10.0	12.4	12.4	15.5	16.3	16.4	17.7	19.3	20.3
Que.	10.7	11.1	11.8	12.9	14.5	15.2	16.7	18.5	20.5
Ont.	13.9	15.0	15.6	16.8	17.7	18.3	20.5	22.2	24.2
Man.	13.5	14.2	15.4	16.0	15.8	16.7	18.2	18.7	19.7
Sask.	13.9	14.5	15.1	16.0	15.8	14.6	21.6	23.9	23.5
Alta.	13.4	14.8	15.9	17.8	17.9	18.6	19.1	21.1	22.7
B.C.	14.9	15.5	17.0	17.6	17.1	17.3	17.5	19.6	20.1
Canada (a)	12.9	13.8	14.6	15.7	16.5	17.0	18.7	20.5	22.1
EXPENSES OF PRACTICE									
Nfld.	6.7	7.6	7.9	8.7	8.6	6.8	8.4	9.1	8.6
P.E.I.	5.7	7.6	7.5	7.6	6.9	4.2	7.6	6.7	7.8
N.S.	9.6	6.8	6.5	6.7	7.1	7.4	7.7	7.8	8.4
N.B.	8.4	7.1	6.5	7.0	7.9	7.6	8.7	8.5	9.3
Que.	6.2	7.2	6.9	6.8	7.6	8.2	9.0	8.3	8.5
Ont.	8.1	8.4	8.6	8.7	9.5	9.5	10.1	11.0	11.6
Man.	10.2	10.8	12.2	9.8	13.3	12.3	10.6	10.4	12.3
Sask.	8.8	9.0	8.6	11.1	11.3	8.6	14.1	12.6	14.0
Alta.	10.0	10.0	9.4	10.2	11.3	12.6	11.8	11.6	12.7
B.C.	8.8	9.4	9.6	10.5	10.8	10.2	10.2	10.9	11.6
Canada (a)	7.9	8.3	8.3	8.6	9.4	9.3	10.0	10.1	10.7

(a) Includes Yukon and Northwest Territories.

Sources: Tables A2, A4 and A5.

Ontario ranked above the Canadian average in both gross and net earnings from 1957 to 1965 moving upward among the top provinces towards the end of the period. Average net earnings in 1965 (\$24,000) were the highest in the country. The annual average rates of increase of both gross and net professional earnings were above that for Canada as a whole. These were 6.3 and 7.2 per cent respectively in the province.

Quebec average earnings were below the national average throughout the period under review. However the sharpest rate of increase of average gross professional earnings of all provinces occurred in Quebec. The average annual rate was 7.0 per cent. The annual rate of increase in net earnings (8.5 per cent) also was well above the all-Canada rate.

New Brunswick also ranked consistently among the provinces with lower average earnings. Gross professional earnings increased at a slightly faster rate (6.1 per cent), than average gross income throughout the country. The greatest average annual rate of increase in net earnings (9.2 per cent) occurred in New Brunswick. However, proceeding from a lower average income in 1957 this resulted in only a slight narrowing of the gap in dollar terms of average earnings.

Nova Scotia ranked among lower earning provinces with respect to both gross and net professional incomes from 1957 to 1965. Although average gross earnings increased at a slower rate (4.3 per cent) than average gross income for the country, the rate of increase in average net income (8.4 per cent) exceeded the national rate. This is explained by an actual decline in average expenses reported in the period under review.

Prince Edward Island earnings were most often the lowest among the Canadian provinces both for gross and net professional earnings. While faster rates of increase were recorded for both gross and net incomes than for the country as a whole these did not result in a lowering of the dollar differences in average earnings.

Newfoundland professional earnings of fee practice physicians ranked above the Canadian average throughout the period under review. (1) Average annual growth rates of gross earnings 4.2 per cent and of net earnings 4.6 per cent were below the national average. Highest gross earnings were recorded in the province in 1960 and highest net earnings in 1957, 1958, 1960 and 1961. The lowest ratio of physicians to population occurred in this province.

Those factors which combine to affect changes in physicians' earnings include changes in the volume and type of service performed and changes in the effective prices for individual items of services, i.e., the amounts actually received by doctors relative to amounts billed.

(1) Excludes physicians in Newfoundland employed on a salaried basis under the Cottage Hospital Medical Service, and by subsidized voluntary prepayment plans.

Influences on the average volume of services performed by physicians include changes in the ratio of physicians to population, changes in practices of scheduling appointments, and changes in the application of time in providing specific services. As well, changes in the demand for services exert an important influence. Among those factors influencing the total demand for physicians' services may be included the general health of the population as well as phenomena which tend to remove or reduce the financial barriers to persons seeking necessary care. Changes in personal wealth accordingly can be cited as a factor affecting the demand for services. Finally, medical insurance arrangements which either set absolute limits for the individual on the costs of medical care or reduce the personal direct costs of extensive medical treatment are important in removing financial disincentives to the seeking of medical treatment.

The amounts received by physicians for specific services are determined by amounts billed and the ability of physicians to collect them. Changes in schedules of fees set up by provincial medical colleges have an influence on the amounts billed, although traditionally direct patient billing has been modified by the patient's capacity to pay. Where payment rates are negotiated with direct references to fee schedules, for example with private or public medical insurance agencies, a more direct influence is exerted on physicians' earnings by schedule changes.

Thus it can be seen that the expansion of medical insurance arrangements affects physicians' incomes both by removing financial barriers to the demand for services and by fixing precisely the prices paid for them.

The effects on average earnings of changes in the numbers of physicians relative to the population served, operate through the average volume of services rendered. A relationship of high average earnings to low doctor supply would result from an elasticity in the physicians' capacity to perform services either in the aggregate or in a given time, with increases in the total demand for them. A relationship of low average earnings to a more favorable doctor-population ratio would result from a reduction of the average "panel" of patients per physician providing no accumulated demand exists. Data on the number of physicians relative to population by province for 1965, as shown in Table 5 are insufficient in themselves to demonstrate such relationships, since other factors appear more immediately to affect provincial variations in average earnings.

Information indicating scheduling practices of physicians as regards queueing of patients is not readily available. Such data combined with utilization figures for the population at large could be taken to indicate total demand for services. Utilization statistics, such as those compiled by many private and public medical insurance plans, demonstrate the combined effect of all factors influencing the volume of care for the populations concerned. Again figures for the entire population by province are not available.

An interesting aspect of provincial variation in the average earnings of doctors involves the degree of medical insurance coverage of the population served. Figures in Table 5 showing the percentage of the population with some coverage for physicians' services in 1964 and the average gross earnings of physicians by province for 1965 indicate there may be some correlation between the two series.

TABLE 5. RELATIONSHIP OF PHYSICIANS' GROSS EARNINGS TO DOCTOR-POPULATION RATIO, 1965, AND TO MEDICAL INSURANCE COVERAGE, 1964, BY PROVINCE

Province	Average gross professional earnings of physicians, 1965	Population per active fee practice physician, 1965	Estimated per cent of population with some medical insurance, 1964 ^(a)
	(\$)		(%)
Newfoundland	31,620 ^(b)	1,583 ^(c)	93.3
Prince Edward Island	25,596	1,500	37.4
Nova Scotia	27,486	1,352	51.3
New Brunswick	29,622	1,684	58.3
Quebec	29,010	1,262	46.5
Ontario	35,752	1,069	84.1
Manitoba	32,037	1,230	70.0
Saskatchewan	37,474	1,349	100.0
Alberta	35,397	1,332	70.9
British Columbia	31,675	926	75.7
CANADA	32,799	1,189	69.4

(a) Not adjusted for duplication.

(b) Excludes salaried doctors under Cottage Hospital Medical Plan and under subsidized voluntary prepayment plans.

(c) Excludes population of cottage hospital districts.

4. PHYSICIANS' EARNINGS BY NET INCOME CLASS

Aggregate gross professional earnings of physicians for 1965 are distributed by net income class of physician in Table A8, with the percentage distribution shown in Table A9. The numbers of doctors and their percentage distribution in each net income class are shown in Tables A11 and A12.

Fee practice physicians in the net income class \$10,000 and over represented 84.0 per cent of all physicians and received 94.1 per cent of the aggregate gross income of all physicians in 1965. For Canada as a whole, 43.3 per cent of gross earnings accrued to doctors in the net income class \$25,000-\$49,999 (Table A9). Less than one per cent of all gross income was earned by physicians with net income over \$100,000.

Few significant variations among provinces may be noted when observing the average gross earnings of physicians within comparable income classes (Table A10). Variations in the distribution of doctors by income class is the principal explanation for provincial differences in the percentage distribution of aggregate gross earnings. As shown by the numbers of physicians by net income class in Table A11 and by their percentage distribution (Table A12), most doctors in Canada received net earnings in the range from \$25,000 to \$49,999 in 1965.

As shown in Table A13, average expenses of practice in 1965 varied directly with net income in each province, with few exceptions, in proceeding from lower to higher income classes. On the other hand, expressed as a percentage of gross professional income, expenses declined with increasing net income, also with few exceptions (Table A14). The fixed components of expenses, including rent and the costs of capital equipment, as well as certain semi-variable costs, can be taken as a major reason for this percentage decline.

For Canada as a whole, average professional salaries and wages (earned as incidental to fee practice) increased progressively with advancing levels of average net earnings (Table A15), although this was not demonstrated consistently on a province to province bases.⁽¹⁾ Physicians in the income class \$50,000-\$99,999 received on the average \$874 from this source, approximately twice the average for doctors in the under \$10,000 net income class.

(1) Province-by-province comparisons of these incidental earnings are not particularly useful because of lack of consistency in distinguishing fees and salaries for income tax reporting purposes.

Earnings from non-professional sources as shown in Table A16 similarly increased directly with average net income but at a much sharper rate, increasing fifteenfold in proceeding from the under \$10,000 income group to the \$50,000-\$99,999 bracket. (Because of the smaller number of doctors involved, figures for the over \$100,000 class are not useful in measuring correlation here.)

The proportion of all active fee practice physicians with net earnings \$10,000 and over as shown in Table 6 increased sharply over the period from about 55 per cent in 1957 to 84 per cent in 1965.

TABLE 6. PROPORTION OF PHYSICIANS EARNING \$10,000 AND OVER AND LESS THAN \$10,000 IN NET INCOME, 1957 TO 1965.

Year	Total	Number		Per Cent	
		\$10,000 and over	Less than \$10,000	\$10,000 and over	Less than \$10,000
1957	12,957	7,173	5,784	55.4	44.6
1958	13,514	8,322	5,192	61.6	38.4
1959	14,082	8,968	5,114	63.7	36.3
1960	14,479	9,811	4,668	67.8	32.2
1961	14,874	10,917	3,957	73.4	26.6
1962	15,275	11,025	4,250	72.2	27.8
1963	15,650	12,071	3,579	77.1	22.9
1964	16,050	12,921	3,129	80.5	19.5
1965	16,460	13,820	2,640	84.0	16.0

Source: Tables A1 and A17

Average gross and net income series for physicians with net earnings \$10,000 and over are shown in Tables A18 and A19. In comparison to the data in Tables A2 and A5, average figures are at higher levels, and the amounts increase at slower rates over time,

partly because a decrease occurred over the period in the percentage of doctors earning less than \$10,000 net income.

5. PHYSICIANS' EARNINGS BY AGE GROUP

Doctors in the age group 45 to 54 earned both the highest average gross and net professional incomes in 1965. As shown in Table A20 these averaged \$38,396 and \$25,788 respectively. At the same time average expenses of practice were highest among physicians in this age range, \$12,608. Moving from lower to higher age brackets, average gross and net professional income were sharply higher for the age group 35 to 44 compared to the average earnings of doctors under 35 years of age. Earnings were moderately higher again for doctors in the 45 to 54 age bracket. Physicians in the age group 55 to 64 earned less on the average than those 35 to 44. Doctors' average earnings over 65 years of age were lower than for all other age groups shown.

Expenses of practice showed a similar pattern by age group. Expressed as a percentage of gross earnings, the costs of practice tended to be higher for the older age groups. An exception to this was the age group under 35, reflecting the high initial costs of investment, accompanied by lower returns during the early years of practice.

Income from other sources showed accelerated increases with advancing ages of physicians. Expressed as a percentage of net income from all sources, non-professional income increased from 0.6 per cent in the age range under 35 to 20.8 per cent for active physicians over 65.

Table A21, showing the distribution of physicians by net income class within specific age ranges, further demonstrates the differences in average earnings cited above.

6. AGGREGATE PAYMENTS FOR PHYSICIANS' SERVICES

Aggregate payments for physicians' services (Tables 7 and A22) were \$545 million in 1965 representing a per capita expenditure of \$27.85. Expenditures per person increased at an average rate of 6.9 per cent annually from 1957 when the level was \$16.36 (Tables 7 and A23); the percentage rise taken over the entire period was 70.2 per cent. Aggregate expenditure rose from \$272 million in 1957 at an average annual rate of 9.1 per cent, and a total increase of 100.5 per cent over the period.

As a percentage of total payments for personal health care, payments to physicians declined very slightly over the period 1957-1965 from 24.6 per cent to 22.3 per cent. Total payments for personal health care rose from about \$1,100 million in 1957 to \$2,441 million in 1965.

TABLE 7. ALL PAYMENTS FOR PERSONAL HEALTH CARE AND
PAYMENTS FOR ACTIVE PRACTICE PHYSICIANS,
SERVICES 1957 TO 1965

Year	All payments for personal health care		Payments to active practice physicians		Payments to physicians as a per cent of all payments for personal health care
	Aggregate	Per capita	Aggregate	Per capita	
	(\$000,000)	(\$)	(\$000,000)	(\$)	(%)
1957	1,100.4	66.25	271.8	16.36	24.7
1958	1,214.8	71.12	301.3	17.64	24.8
1959	1,361.4	77.87	325.7	18.63	23.9
1960	1,509.1	84.45	355.0	19.87	23.5
1961	1,669.9	91.56	388.3	21.29	23.3
1962	1,806.0	97.25	406.1	21.87	22.5
1963	2,005.3	106.12	453.4	23.99	22.6
1964	2,207.4	114.76	495.7	25.77	22.5
1965	2,441.4	124.75	545.1	27.85	22.3

Source: Published and unpublished statistics, Department of National Health and Welfare.

7. SOURCES OF PAYMENT TO PHYSICIANS

The rate of growth in expenditures on physicians' services was slightly greater in the public sector of the economy than in the private sector. As shown in Table 8, private sector payments (payments directly from patients to physicians and payments to physicians covered under the costs of voluntary medical insurance arrangements)⁽¹⁾ increased by 97.1 per cent from about \$240 million in 1957 to approximately \$473 million in 1965. At the same time public sector payments increased by 126.7 per cent from \$32 million to \$72 million. Public sector expenditures represented about 11.7 per cent of all payments to physicians during 1957 and 13.2 per cent in 1965.

Within the private sector, direct patient payments increased from \$147 million to \$170 million or by 11.6 per cent while voluntary medical insurance payments nearly trebled, increasing from \$93 million in 1957 to \$303 million in 1965. The proportion of all payments to physicians and of payments within the private sector emanating from these two sources was approximately inverted over the period.

Public medical insurance payments increased by more than tenfold, from \$2 million to \$22 million over the period. Nevertheless, in 1965, these represented not more than 4.1 per cent of all payments to physicians. Government payments on behalf of individuals and Workmen's Compensation Board payments increased by 126.2 per cent and 33.8 per cent respectively. The former increased and the latter declined slightly as a proportion of total payments to physicians.

8. PHYSICIANS' EARNINGS IN THE NATIONAL ECONOMY

As shown in Table 9 gross national product increased over the period 1957 to 1965 by 63.0 per cent. Personal disposable income (from which are made, either directly or indirectly, private sector payments to physicians' as shown in Table 8) increased by 64.5 per cent over the period. This represented an average annual rate of growth of 6.4 per cent, or in per capita terms, 4.3 per cent. Private sector payments for physicians' services, as stated above increased by 97.1 per cent representing 8.9 per cent on an average annual basis, or in per capita terms, 6.7 per cent. Accordingly, the proportion of personal disposable income allocated to physicians' services increased over the period.

(1) For conceptual reasons payments from public sources to meet part of the premium costs of voluntarily-purchased insurance (as under the Alberta Medical Plan) are included in the private sector. By the same token, premium payments by individuals towards the costs of public medical insurance plans are represented in the public sector.

TABLE 8. SOURCES OF PAYMENT TO ACTIVE PRACTICE PHYSICIANS,
BY PRIVATE AND PUBLIC SECTOR, 1957 AND 1965

Source of payment	1957		1965		Per cent increase 1965 over 1957
	Aggregate payment	Per cent distribution (%)	Aggregate payment	Per cent distribution (%)	
Private sector:	(\$'000)	(%)	(\$'000)	(%)	(%)
Patient - direct payments	146,600	53.9	170,433	31.3	11.6
Voluntary medical insurance	93,376	34.4	302,500	55.5	224.0
Sub-total	239,976	88.3	472,933	86.8	97.1
Public sector:					
Public medical insurance	2,147	0.8	22,406	4.1	943.6
Government payments for individuals	10,846	4.0	24,530	4.5	126.2
Workmen's compensation boards	18,826	6.9	25,187	4.6	33.8
Sub-total	31,819	11.7	72,123	13.2	126.7
TOTAL	271,795	100.0	545,056	100.0	100.5

Source: Published and unpublished data, Department of National Health and Welfare.

Based on the sector payments already cited this proportion rose from 1.1 per cent in 1957 to 1.4 per cent in 1965. The proportion of G.N.P. represented by physicians' care rose from 0.85 per cent to 1.05 per cent.

TABLE 9. PAYMENTS TO ACTIVE PRACTICE PHYSICIANS IN RELATION TO
SELECTED ECONOMIC INDICATORS, 1957 AND 1965

	1957	1965	Per cent increase 1965 over 1957	Average annual per cent increase
	(\$000)	(\$000)	(%)	(%)
Gross National Product				
Aggregate - millions of dollars	31,909	51,996	63.0	6.3
Per Capita - dollars	1,921	2,657	38.3	4.1
Personal Income				
Aggregate - millions of dollars	23,191	38,902	67.7	6.7
Per Capita - dollars	1,369	1,988	42.4	4.5
Personal Disposable Income				
Aggregate - millions of dollars	21,274	34,990	64.5	6.4
Per Capita - dollars	1,281	1,788	39.6	4.3
Personal Expenditure on All Goods and Services				
Aggregate - millions of dollars	20,072	32,063	59.7	6.0
Per Capita - dollars	1,208	1,638	35.6	3.9
Personal Expenditure on Physicians' Services (a)				
Aggregate - thousands of dollars	239,976	472,933	97.1	8.9
Per Capita - dollars	14.45	24.16	67.2	6.7

(a) These represent payments to active-practice physicians for personal professional services. The figures exclude administrative costs of medical insurance plans and premium payments under public medical insurance programs.

Sources: National Accounts: Income and Expenditure, Dominion Bureau of Statistics, and published and unpublished statistics, Department of National Health and Welfare.

METHODOLOGY AND DEFINITIONS

The data on physicians' earnings presented in this study have been derived, for the most part, from published and unpublished tabulations compiled annually by the Taxation Division of the Department of National Revenue.

The statistics are drawn from T-1 General tax returns filed by physicians and surgeons (1) in professional fee practice for the years 1957 to 1965 inclusive, whose income from fee practice comprised more than 50 per cent of their gross income from all sources during the year. All T-1 General tax returns filed by physicians whose earnings from salaries, investment or other business endeavours exceeded 50 per cent of total gross income were excluded from the survey. Excluded also were all T-1 Short tax returns filed by physicians; this form is used by individuals whose earned income derives solely from salary, wages, or pension and whose investment income, if any, was not over \$2,500.

Thus, the relevant tax returns, from which the basic statistics are drawn, are limited to doctors engaged directly in full-time fee-for-service private practice, and include the vast majority of them. Certain exclusions occur such as doctors employed on a fixed remuneration or salary bases in private clinics or group practice arrangements (and who file T-1 Short tax returns).

In compiling its statistics, the Department of National Revenue utilizes 100 per cent of relevant T-1 General returns above specified income limits, and a sample of returns below the specified limits. In practically all taxation districts (other than Toronto and Montreal) a net income from all sources of \$10,000 and over has been established as the income limit; in Montreal and Toronto districts, \$15,000 net income is used. Thus, (with the exception of Montreal and Toronto), virtually all physicians in private fee practice earning a net income from all sources in excess of \$10,000 per annum are included in the statistics.(2) For physicians earning under \$10,000 net income from all sources (under \$15,000 in Montreal and Toronto) the statistics are based on a 5 per cent sample of the returns.(3) By 1965, it was estimated that the sampling procedure was being applied to less than one-quarter of private doctors in fee practice; three-quarters were above the income limit.

(1) The category "physicians and surgeons" excludes osteopaths and chiropractors.

(2) With the exception of a few late returns and returns under review.

(3) Except for a few districts where a larger sample is used.

The sample is selected from all T-1 General tax returns below the net income limit, without stratification according to occupation. Therefore, the numbers of physicians occurring in the sample may not be assumed to be consistently proportionate to the total number of physicians in the universe; serious distortion is particularly likely for small provinces. Wrong estimates of the number of physicians in the low net income range can lead to distortion of earnings trend data.

In an effort to obtain proper weighting for the number of physicians in the low net income range, an estimated number in this range was obtained for each province as a residual derived by subtracting the number of reporting physicians above the net income limit from a total estimate of the number of physicians in active fee practice.

The total estimated count of active fee-practice physicians in each province for each year was calculated by the Department of National Health and Welfare, utilizing data obtained from periodic surveys of physicians conducted by the Department. This number was estimated to be 16,460, representing approximately 73 per cent of all active civilian physicians in Canada. It included self-employed doctors in active professional fee practice. It excluded doctors mainly on salary related to duties in administration, teaching, research and various non-medical activities with government, public institutions, hospitals and private agencies, as well as any such doctors providing diagnostic, treatment and consultation services, and salaried physicians employed under the Cottage Hospital Medical Plan in Newfoundland. Deducted from this total estimate was the actual number of physicians above the net income limit who completed T-1 General tax returns, (plus an estimate for Montreal and Toronto of those between \$10,000 and \$15,000 net income based on a 5 per cent sample), adjusted upward by 5 per cent; this upward adjustment is intended to allow for late returns and review of returns, and for those physicians in medical practice who were not occupationally identified as physicians by the Department of National Revenue, because more than 50 per cent of their gross income was received from sources other than medical practice.

The figure thus obtained for each province was assumed to represent the number of physicians earning under \$10,000 net income. Figures for average gross professional income, net professional and average expenses of practice were obtained for Canada from the sampled returns, and were applied uniformly in each province to the estimated number of doctors under \$10,000 net income to produce aggregate income and expense estimates for this income group. The use of the all Canada average in imputing average earnings and expenses is believed to eliminate differences in provincial figures that might be attributed to sampling error.

The practical effect of this weighting procedure has been to increase the estimated number of physicians in the low income group, and to reduce slightly in most cases the average earnings estimates for all income ranges combined, as compared with the results obtained

directly from the statistical print-out series of the Department of National Revenue. Thus, for example, the average earnings and expense figures from 1957 to 1960 for all income ranges combined, are a bit lower than those published in a previous bulletin, (1) in which no attempt was made to adjust for sampling error.

The income concepts used in this study require some elaboration. Gross earnings refer to gross income from professional fee practice and from wages and salaries incidental to that practice; other sources of income are excluded. Net income refers to gross professional earnings less expenses of practice. The distributions by net income classes, however, refer to classification by the "total income assessed", and are defined as the income from all sources after the expenses of practice have been deducted.

With respect to the individual returns, confidentiality and concealment of identity of reporting doctors are assured in various ways. Data for statistical purposes are available, on a grouped basis only, from punched cards which were prepared originally in taxation offices from mark-sensing document cards. Where appropriate, information in the tables is grouped to include two or more income classes, and thus ensure that no columnar cell group reveals the collective earnings for less than three returns.

(1) Average Earnings of Physicians and Surgeons in Canada, 1957-1960; Health Care Series Memorandum, No. 18, Research and Statistics Division, Department of National Health and Welfare, Ottawa, October, 1963.

APPENDIX TABLES

TABLE A1 ESTIMATED NUMBER OF ACTIVE FEE PRACTICE PHYSICIANS, CANADA, BY PROVINCE, 1957 TO 1965

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965
Newfoundland(a)	97	102	106	117	127	138	143	148	151
Prince Edward Island	66	66	67	67	68	69	70	71	72
Nova Scotia	468	475	481	501	528	546	556	561	563
New Brunswick	326	337	345	351	352	354	360	365	370
Quebec	3,510	3,667	3,826	3,935	4,055	4,162	4,272	4,376	4,483
Ontario	4,068	4,203	4,320	4,445	4,577	4,706	4,841	4,967	5,094
Manitoba(b)	628	651	671	697	721	744	761	773	782
Saskatchewan	628	641	670	671	674	671	682	694	705
Alberta	853	860	826	852	879	1,007	1,040	1,067	1,089
British Columbia	1,400	1,470	1,542	1,612	1,683	1,756	1,805	1,864	1,932
Yukon and Northwest Territories(c)	13	12	15	13	16	16	14	19	19
Canada	12,957	13,514	14,082	14,473	14,874	15,275	15,650	16,050	16,460

(a) Excludes physicians employed on a salaried basis under the Cottage Hospital Medical Service and by subsidized voluntary prepayment plans. The estimated number of such excluded physicians in 1965 was 95.

(b) Excludes some physicians employed on a salaried basis in private group practice. The estimated number of such excluded physicians in 1965 was 57.

(c) Data for the Yukon and Northwest Territories are posted for record only.

Source: Department of National Health and Welfare, published and unpublished statistics.

TABLE A2
AVERAGE GROSS PROFESSIONAL EARNINGS(a) OF ACTIVE FEE PRACTICE PHYSICIANS,
CANADA, BY PROVINCE, 1957 TO 1965

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Newfoundland(b)	22,795	24,351	24,669	28,583	27,184	24,809	27,903	30,630	31,620
Prince Edward Island	15,517	17,809	18,854	20,177	20,001	19,676	23,413	23,157	25,596
Nova Scotia	19,640	19,667	21,341	22,802	23,242	23,302	23,455	25,739	27,486
New Brunswick	18,413	19,538	18,918	22,523	24,220	23,978	26,376	27,802	29,622
Quebec	16,887	16,264	18,721	19,656	22,118	23,418	25,748	26,813	29,010
Ontario	22,003	23,415	24,153	25,534	27,206	27,779	30,641	33,201	35,752
Manitoba(c)	23,673	25,036	27,567	25,767	29,072	29,003	28,769	29,103	32,037
Saskatchewan	22,689	23,511	23,699	27,102	27,103	23,238	35,657	36,484	37,474
Alberta	23,366	24,820	25,254	26,032	29,221	31,187	30,912	32,690	35,397
British Columbia	23,736	24,989	26,626	28,066	27,867	27,498	27,670	30,510	31,675
Yukon and Northwest Territories(d)	19,958	20,557	22,015	19,398	20,083	20,081	22,007	16,495	27,812
Canada	20,804	22,103	22,910	24,288	25,662	26,322	28,690	30,586	32,799

(a) Includes gross professional fees, and wages and salaries incidental to fee practice.

(b) Excludes physicians employed on a salaried basis under the Cottage Hospital Medical Service and by subsidized voluntary prepayment plans. The estimated number of such excluded physicians in 1965 was 95.

(c) Excludes physicians employed on a salaried basis in private group practice. The estimated number of such excluded physicians in 1965 was 57.

(d) Data for the Yukon and Northwest Territories are posted for record only.

Source: Department of National Revenue, unpublished statistics.

TABLE A3 PERCENTAGE CHANGE FROM PREVIOUS YEAR IN AVERAGE GROSS PROFESSIONAL EARNINGS OF
ACTIVE FEE PRACTICE PHYSICIANS, CANADA, BY PROVINCE, 1958 TO 1965

Province	1958	1959	1960	1961	1962	1963	1964	1965	1965 over 1957	Average Annual Per Cent Change
Newfoundland	(%) 6.8	(%) 1.3	(%) 15.9	(%) -4.9	(%) -8.7	(%) 12.5	(%) 9.8	(%) 3.2	(%) 38.7	(%) 4.2
Prince Edward Island	11.5	5.9	7.0	-0.9	-1.6	19.0	-1.1	10.5	65.0	6.5
Nova Scotia	0.1	8.5	6.8	1.9	0.3	0.7	9.7	6.8	33.9	4.3
New Brunswick	6.1	-3.2	19.1	7.5	-1.0	10.0	5.4	6.5	60.9	6.1
Quebec	8.2	2.5	5.0	12.5	5.9	9.9	4.1	3.2	71.8	7.0
Ontario	6.4	3.2	5.7	6.5	2.1	10.3	8.4	7.7	62.5	6.3
Manitoba	5.8	10.1	-6.5	12.9	-0.2	-0.8	1.2	10.1	35.3	3.9
Saskatchewan	3.6	0.8	14.4	0.004	-14.3	53.4	2.3	2.7	65.2	6.5
Alberta	6.2	1.7	11.0	4.2	6.7	-0.9	5.8	8.3	51.5	5.3
British Columbia	4.9	6.9	5.4	-0.7	-1.3	0.6	10.3	3.8	33.4	3.7
Canada	6.2	3.7	6.0	6.5	1.8	9.0	6.6	7.2	57.7	5.9

Source: TABLE A2

TABLE A4
AVERAGE EXPENSES OF PRACTICE OF ACTIVE FEE PRACTICE PHYSICIANS,
CANADA, BY PROVINCE, 1957 TO 1965

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Newfoundland(a)	6,711	7,544	7,893	8,681	8,544	6,767	8,448	9,107	8,532
Prince Edward Island	5,730	7,372	7,427	7,388	6,882	4,228	7,636	6,679	7,760
Nova Scotia	9,614	6,805	6,521	6,728	7,172	7,377	7,616	7,888	8,343
New Brunswick	8,390	7,129	6,546	6,388	7,032	7,580	8,675	8,547	9,370
Quebec	6,215	7,128	6,326	6,786	7,664	5,245	9,052	8,279	8,472
Ontario	8,089	8,422	8,547	8,780	9,524	4,473	10,149	10,954	11,564
Manitoba(b)	10,159	10,805	12,105	9,787	13,243	12,261	10,591	10,383	12,316
Saskatchewan	5,789	5,964	5,603	11,147	11,267	5,619	14,032	12,605	13,447
Alberta	9,946	10,712	9,311	16,875	11,206	12,075	11,801	11,573	12,715
British Columbia	8,820	9,471	8,675	11,466	10,500	11,514	10,206	10,950	11,594
Yukon and Northwest Territories(c)	2,828	3,726	3,644	4,490	4,489	3,713	5,527	2,894	12,082
Canada	7,952	8,325	8,320	8,553	8,390	9,352	10,002	10,102	10,735

(a) Excludes physicians employed on a salaried basis under the Cottage Hospital Medical Service and by subsidized voluntary prepayment plans. The estimated number of such excluded physicians in 1965 was 95.

(b) Excludes physicians employed on a salaried basis in private group practice. The estimated number of such excluded physicians in 1965 was 57.

(c) Data for the Yukon and Northwest Territories are posted for record only.

Source: Department of National Revenue, unpublished statistics.

TABLE A5
AVERAGE NET PROFESSIONAL EARNINGS^(a) OF ACTIVE FEE PRACTICE PHYSICIANS,
CANADA, BY PROVINCE, 1957 TO 1965

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965
Newfoundland ^(b)	16,084	16,807	16,776	12,902	18,640	18,042	19,455	21,523	23,028
Prince Edward Island	9,787	10,237	11,427	12,589	13,119	15,448	15,777	16,476	17,835
Nova Scotia	10,026	12,862	14,820	16,074	16,070	15,925	15,839	17,851	19,146
New Brunswick	10,023	12,409	12,372	15,535	16,288	16,418	17,701	19,255	20,251
Quebec	10,669	11,136	11,795	12,870	14,454	15,173	16,696	18,534	20,532
Ontario	13,914	14,993	15,605	16,754	17,682	18,306	20,492	22,247	24,188
Manitoba ^(c)	13,515	14,151	15,442	16,000	15,829	16,742	18,178	19,720	20,681
Saskatchewan	13,900	14,527	15,096	15,955	15,843	14,619	21,625	23,879	23,530
Alberta	13,422	14,815	15,941	17,754	17,925	18,612	19,111	21,117	22,681
British Columbia	14,926	15,488	16,953	17,600	17,067	17,284	17,464	19,560	20,121
Yukon and Northwest Territories ^(d)	17,130	16,829	16,271	14,908	15,594	16,368	16,480	13,601	15,731
Canada	12,852	13,778	14,590	15,735	16,472	16,370	18,668	20,484	22,064

(*) Includes net professional fees after deducting expenses of practice, and wages and salaries incidental to fee practice.

(b) Excludes physicians employed on a salaried basis under the Cottage Hospital Medical Service and subsidized voluntary prepayment plans. The estimated number of such excluded physicians in 1961 was 25.

(c) Excludes physicians employed on a salaried basis in private group practice. The estimated number of such excluded physicians in 1965 was 57.

(d) Data for the Yukon and Northwest Territories are posted for record only.

Source: Department of National Revenue, unpublished statistics.

TABLE A6 PERCENTAGE CHANGE FROM PREVIOUS YEAR IN AVERAGE NET PROFESSIONAL EARNINGS OF
ACTIVE FEE PRACTICE PHYSICIANS, CANADA, BY PROVINCE, 1958 TO 1965

Province	1958	1959	1960	1961	1962	1963	1964	1965	1965 over 1957	Average Annual Per Cent Change
Newfoundland	(%) 4.5	(%) -0.2	(%) 18.6	(%) -6.3	(%) -3.2	(%) 7.8	(%) 10.6	(%) 7.0	(%) 43.2	(%) 4.6
Prince Edward Island	4.6	11.6	10.2	4.2	17.8	2.1	4.4	6.2	82.2	7.3
Nova Scotia	28.3	15.2	8.5	-0.02	-0.9	-0.5	12.7	7.3	51.3	5.4
New Brunswick	23.8	-0.3	25.6	4.8	0.8	7.8	8.8	5.2	102.0	9.2
Quebec	4.4	5.9	9.1	12.3	5.0	10.0	11.0	10.2	92.4	3.5
Ontario	7.8	4.1	7.4	5.5	3.5	11.9	8.6	6.7	73.5	7.2
Manitoba	4.7	9.1	3.6	-1.1	5.8	8.6	3.0	5.1	45.6	4.8
Saskatchewan	4.3	3.2	1.1	-2.7	-0.7	4.7	14.4	-1.5	69.3	6.8
Alberta	10.4	7.6	14.6	1.1	3.2	2.7	10.1	7.4	69.0	6.6
British Columbia	3.3	5.5	3.1	-2.1	1.3	1.1	12.0	2.0	34.8	3.8
Canada	7.2	5.9	7.8	4.7	3.0	10.1	9.6	7.7	71.7	7.0

Source: TABLE A5

TABLE A7 EXPENSES AS A PERCENTAGE OF GROSS PROFESSIONAL EARNINGS OF ACTIVE FEE PRACTICE PHYSICIANS,
CANADA, BY PROVINCE, 1957 TO 1965

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965
Manitoba	29.4	31.0	32.0	30.4	31.4	27.3	30.3	29.7	27.2
Prince Edward Island	36.9	42.5	39.4	37.6	34.4	21.5	32.6	28.8	30.3
Nova Scotia	49.0	34.6	30.6	29.5	30.9	31.7	32.5	30.6	30.3
New Brunswick	45.6	36.5	34.6	31.0	32.7	31.5	32.7	30.7	31.6
Quebec	36.8	39.0	37.0	34.5	34.7	35.2	35.2	30.9	29.2
Ontario	36.6	35.4	35.4	34.4	35.0	34.1	33.1	33.0	32.3
Manitoba	42.9	43.5	44.0	37.2	45.6	42.3	36.8	35.7	36.6
Saskatchewan	36.7	38.2	36.3	41.1	41.5	37.1	39.4	34.5	37.2
Alberta	42.6	40.3	36.9	36.7	38.7	40.3	38.2	35.4	35.9
British Columbia	37.1	37.8	36.3	37.3	38.8	37.1	36.9	35.9	36.5
Yukon and Northwest Territories	14.2	18.1	18.3	23.1	22.4	18.5	25.1	17.5	43.4
Canada	36.2	37.7	36.3	35.2	36.3	35.5	34.7	33.0	32.7

Source: TABLE A7 and

TABLE A8
DISTRIBUTION OF GROSS PROFESSIONAL EARNINGS OF ACTIVE FEE PRACTICE PHYSICIANS,
BY NET INCOME CLASS, CANADA, BY PROVINCE, 1965

[illegible]

TABLE A9 PER CENT DISTRIBUTION OF AGGREGATE GROSS PROFESSIONAL EARNINGS OF ACTIVE FEE PRACTICE PHYSICIANS,
BY NET INCOME CLASS, CANADA, BY PROVINCE, 1965

Net Income Class	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon and Northwest Territories	Canada
	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Under \$5,000	2.7	10.5	8.1	3.7	8.5	4.6	7.6	5.2	2.4	5.7	22.3	5.9
\$5,000 - 10,000	3.0	5.6	12.8	8.0	11.9	7.3	10.1	6.0	6.6	10.2	3.8	9.1
\$10,000 - 15,000	10.5	26.3	18.0	14.5	14.4	11.7	16.2	11.5	18.7	12.1	4.0	14.2
\$15,000 - 20,000	16.2	23.6	18.2	17.1	14.6	14.1	14.6	13.3	22.7	22.4	18.0	16.0
\$20,000 - 25,000	15.0	25.0	38.0	41.5	41.4	15.0	44.4	51.9	37.2	39.2	51.4	43.3
\$25,000 - 30,000	11.1	-	3.9	9.2	8.7	15.0	7.0	11.6	10.4	3.4	-	10.7
\$30,000 and over	-	-	-	-	0.5	1.2	-	-	-	-	-	0.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE A1C
AVERAGE GROSS PROFESSIONAL EARNINGS (a) OF ACTIVE FEE PRACTICE PHYSICIANS,
BY NET INCOME CLASS, CANADA, BY PROVINCE, 1965

Net Income Class (b)	Newfound-land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon and Northwest Territories (c)	Canada
\$	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Under 10,000 (d)	12,095	12,095	12,095	12,095	12,095	12,095	12,095	12,095	12,095	12,095	12,095	12,095
10,000 - 14,999	18,940	20,858	18,216	19,886	19,562	19,758	19,099	20,105	19,830	20,450	19,820	19,672
15,000 - 19,999	23,550	24,349	25,707	26,888	25,130	26,963	27,626	27,573	29,226	29,172	21,010	26,929
20,000 - 24,999	28,799	28,823	29,691	31,600	29,983	33,412	33,212	33,015	34,533	34,009	47,315	32,517
25,000 - 49,999	43,362	43,205	43,290	42,782	43,078	46,027	51,966	53,378	47,212	47,276	54,404	45,952
50,000 - 99,999	75,640	-	75,613	71,993	74,744	83,580	84,000	83,810	87,500	78,896	-	81,235
100,000 and over	-	-	-	-	172,875	147,438	-	-	-	-	-	160,352
Total of income	31,620	25,596	27,486	29,622	29,010	35,752	-	-	-	-	510	50,700

(a) Includes gross professional fees and wages and salaries incidental to fee practice.

(b) Income in the context of these classes means income from all sources including wages and salaries incidental to fee practice and net proceeds from investments and other non-professional activities but excluding expenses of professional fee practice.

(c) Data for the Yukon and Northwest Territories are posted for record only.

(d) Average for all Canada is given for each province because of unreliability of separate provincial data for this income range due to sampling error.

Source: Department of National Revenue, unpublished statistics.

TABLE A11
NUMBER OF ACTIVE FEE PRACTICE PHYSICIANS, BY NET INCOME CLASS, CANADA, BY PROVINCE, 1965

Net Income Class	Newfoundland (a)	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba (b)	Saskatchewan	Alberta	British Columbia	Yukon and Northwest Territories (c)	Canada
Under \$1,000	11	16	104	68	911	663	157	114	77	260	10	2,040
\$1,000 - 14,999	24	5	109	44	790	631	133	79	168	306	1	2,490
\$15,000 - 19,999	33	20	106	59	744	961	147	110	246	401	1	2,749
\$20,000 - 24,999	30	19	95	59	632	607	110	111	253	403	1	2,661
\$25,000 - 29,999	40	12	139	106	1,250	2,051	214	257	304	507	1	5,051
\$30,000 - 34,999	7	-	8	14	152	413	81	34	41	26	-	700
\$35,000 and over	-	-	-	-	4	19	-	-	-	-	-	29
Total	154	72	563	370	4,463	6,294	860	765	1,159	1,930	19	16,460

(a) Excludes physicians employed on a salaried basis under the Cottage Hospital Medical Service and by salaried voluntary prepayment plans. The estimated number of salaried physicians in 1965 was 57.

(b) Excludes physicians employed on a salaried basis in private group practice. The estimated number of salaried physicians in 1965 was 57.

(c) Data for the Yukon and Northwest Territories are posted for record only.

Source: Department of National Revenue, unpublished statistics, and Department of National Health and Welfare, published and unpublished statistics.

TABLE A12
PER CENT DISTRIBUTION OF ACTIVE FEE PRACTICE PHYSICIANS, BY NET INCOME CLASS,
CANADA, BY PROVINCE, 1965

Net Income Class	Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatch- ewan	Alberta	British Columbia	Yukon and Northwest Territories	Canada
\$	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Under 10,000	7.3	22.2	18.5	23.8	20.3	13.7	20.1	16.2	7.1	15.0	52.6	16.0
10,000 - 14,999	15.9	6.9	19.4	11.9	17.6	13.2	17.9	11.2	15.4	15.8	5.3	15.1
15,000 - 19,999	21.9	27.8	19.2	15.9	16.6	15.6	18.8	15.6	22.6	20.8	5.3	17.3
20,000 - 24,999	19.9	26.4	16.8	15.9	14.1	15.0	14.1	15.7	23.2	20.9	10.5	16.2
25,000 - 49,999	30.5	16.7	24.7	29.6	27.9	35.8	27.4	36.5	27.3	26.2	26.3	30.9
50,000 - 99,999	4.6	-	1.4	3.8	3.4	6.4	2.7	4.8	3.3	1.3	-	4.3
100,000 and over	-	-	-	-	0.1	0.3	-	-	-	-	-	0.2
All classes of income	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE A13
AVERAGE EXPENSES OF PRACTICE OF ACTIVE FEE PRACTICE PHYSICIANS, BY NET INCOME CLASS,
CANADA, BY PROVINCE, 1965

	Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatch- ewan	Alberta	British Columbia	Yukon and Northwest Territories (a)	Canada
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
	1,102	5,232	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592	5,592
	5,002	8,912	6,984	7,955	7,352	7,702	7,120	7,741	7,546	7,908	7,900	7,478
	7,223	9,929	9,361	9,929	8,419	10,016	10,402	10,522	11,546	11,804	4,800	9,916
	8,334	9,276	9,276	9,276	8,272	11,657	11,002	11,247	12,564	12,943	22,910	10,790
	11,021	11,021	11,021	11,514	10,463	13,417	20,758	20,407	15,337	15,877	23,102	13,601
	16,003	-	16,786	16,786	15,541	24,493	27,406	27,513	35,671	21,663	-	22,566
	-	-	-	-	41,898	31,563	-	-	-	-	-	40,164
	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082

(a) Income in the context of these classes means income from all sources, including wages and salaries incidental to fee practice and net proceeds from investments and other non-professional activities but excluding expenses of professional fee practice.

(b) Data for the Yukon and Northwest Territories are posted for record only.

(c) For all Canada is given for each province because of unreliability of separate provincial data for this income range due to sampling error.

TABLE A14 EXPENSES OF PRACTICE AS A PERCENTAGE OF GROSS PROFESSIONAL INCOME OF PHYSICIANS, BY NET INCOME CLASS, CANADA, BY PROVINCE, 1965

Net Income Class	Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatch- ewan	Alberta	British Columbia	Yukon and Northwest Territories	Canada
\$	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Under 10,000	46.2	46.2	46.2	46.2	46.2	46.2	46.2	46.2	46.2	46.2	46.2	46.2
10,000 - 14,999	31.5	42.7	33.4	40.0	37.6	33.0	37.3	38.5	38.1	38.7	37.9	36.0
15,000 - 19,999	32.1	28.8	34.5	36.9	33.5	37.1	37.7	38.2	33.5	40.5	22.8	36.8
20,000 - 24,999	26.4	29.1	27.2	31.1	27.6	35.0	32.2	34.1	36.4	36.0	46.4	33.2
25,000 - 49,999	25.0	24.2	26.8	26.9	24.3	29.2	22.9	33.2	32.5	33.6	42.5	29.6
50,000 - 99,999	21.4	-	17.9	23.3	20.6	30.3	32.6	30.6	36.5	27.5	-	27.8
100,00 and over	-	-	-	-	24.2	21.1	-	-	-	-	-	25.0
All classes of income	27.2	30.3	30.3	31.6	29.2	32.3	38.6	37.2	35.9	36.5	43.4	32.7

TABLE A15
AVERAGE PROFESSIONAL SALARIES AND WAGES (a) OF ACTIVE FEE PRACTICE PHYSICIANS, BY NET INCOME CLASS,
CANADA, BY PROVINCE, 1965

Net Income Class (b)	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon and Northwest Territories (c)	Canada
\$	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Under 10,000 (d)	441	441	441	441	441	441	441	441	441	441	-	441
10,000 - 14,999	546	-	284	172	130	663	417	196	352	313	-	375
15,000 - 19,999	627	958	292	676	460	342	510	273	127	380	1,210	323
20,000 - 24,999	724	339	344	345	684	567	358	309	288	564	250	536
25,000 - 49,999	1,077	191	1,182	361	862	782	338	437	598	807	-	725
50,000 - 99,999	101	-	-	386	929	552	3,538	123	132	541	-	574
100,000 and over	-	-	-	-	2,300	2,611	-	-	-	-	-	3,175
Total income (e)	666	469	538	352	644	597	619	342	436	441	283	568

(a) Salaries and wages earned incidental to fee practice.

(b) Income in the context of these classes means income from all sources, including wages and salaries incidental to fee practice and net proceeds from investments and other non-professional activities but excluding expenses of professional fee practice.

(c) Data for the Yukon and Northwest Territories are posted for record only.

(d) The income range is given for each province because of unreliability of separate provincial data. This income range due to sampling error.

(e) Part of average gross professional earnings (TABLES A2 and A10) and part of average net professional earnings (TABLE A5).

TABLE A16 AVERAGE NET NON-PROFESSIONAL INCOME (a) OF ACTIVE FEE PRACTICE PHYSICIANS, BY NET INCOME CLASS, CANADA, BY PROVINCE, 1965

Net Income Class (b)	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon and Northwest Territories (c)	Canada
\$	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Under 10,000 (d)	199	177	147	177	177	177	177	177	177	177	177	177
10,000 - 14,999	184 -	184	184	184	184	184	184	184	184	184	184	184
15,000 - 19,999	1,036	981	981	981	981	981	981	981	981	981	981	981
20,000 - 24,999	920	887	887	887	887	887	887	887	887	887	887	887
25,000 - 49,999	1,083	753	1,083	753	1,083	753	753	753	753	753	753	753
50,000 - 99,999	2,530	-	4,141	4,141	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900
100,000 and over	-	-	-	-	4,210	4,210	-	4,210	4,210	4,210	4,210	4,210
All classes of income	851	396	461	461	461	461	461	461	461	461	461	461

(a) Net income from business, investment and other non-medical sources.

(b) Income in the context of these classes means income from all sources, including wages and salaries incidental to fee practice and net proceeds from investments and other non-professional activities but excluding expenses of professional fee practice.

(c) Data for the Yukon and Northwest Territories are posted for record only.

(d) Average for all Canada is given for each province because of unreliability of separate provincial data for this income range due to sampling error.

TABLE A17

ESTIMATED NUMBER OF ACTIVE FEE PRACTICE PHYSICIANS WITH NET EARNINGS \$10,000 AND OVER^(a),
CANADA, BY PROVINCE, 1957 TO 1965

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965
Newfoundland	78	75	78	105	107	99	114	131	140
Prince Edward Island	33	38	42	44	48	56	58	53	56
Nova Scotia	251	282	339	380	413	389	389	426	459
New Brunswick	173	194	235	242	261	271	258	282	282
Quebec	1,414	1,714	1,875	2,065	2,700	2,665	2,987	3,297	3,572
Ontario	2,869	3,448	3,612	3,982	4,285	4,316	4,831	5,068	5,431
Manitoba	396	420	456	489	506	544	579	607	625
Saskatchewan	398	428	453	462	458	426	520	548	591
Alberta	529	623	654	753	792	853	904	961	1,012
British Columbia	1,026	1,095	1,217	1,279	1,340	1,400	1,427	1,540	1,643
Yukon and Northwest Territories	6	5	7	10	7	6	4	8	9
Canada	7,173	8,322	8,968	9,811	10,917	11,025	12,071	12,921	13,820

(a) T-1 general tax returns increased by 5 per cent to allow for late returns, reviews and physicians engaged mainly in fee practice whose earnings from private sources constitute more than 50 per cent of their gross incomes.

Source: Department of National Revenue, unpublished statistics.

TABLE A18
AVERAGE GROSS PROFESSIONAL EARNINGS OF ACTIVE FEE PRACTICE PHYSICIANS
WITH NET EARNINGS \$10,000 AND OVER, CANADA, BY PROVINCE, 1957 TO 1965

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965
	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)
Newfoundland	25,762	29,073	29,620	30,607	30,035	30,313	32,357	33,096	33,154
Prince Edward Island	20,421	22,656	23,602	25,040	23,364	21,728	26,107	27,073	29,453
Nova Scotia	27,443	25,529	25,940	26,820	26,391	28,397	29,063	30,211	30,973
New Brunswick	25,310	25,660	22,785	27,722	28,506	28,002	32,694	32,563	35,091
Quebec	26,187	26,277	26,884	27,622	27,212	30,486	32,354	31,783	33,325
Ontario	30,335	29,581	30,798	31,300	32,169	33,628	35,318	37,646	39,511
Manitoba	31,324	32,628	35,547	32,102	36,322	35,682	34,545	33,882	37,046
Saskatchewan	29,667	29,852	29,842	34,444	34,259	30,486	43,528	43,107	42,370
Alberta	31,179	30,632	31,233	32,566	33,304	34,861	33,998	35,014	37,170
British Columbia	28,519	29,593	30,983	32,543	31,946	31,735	32,246	34,483	35,119
Yukon and Northwest Territories	27,598	30,560	27,351	24,789	28,663	31,200	43,503	20,738	45,276
Canada	29,018	28,884	29,789	30,669	30,910	32,289	34,112	35,175	36,755

Source: Department of National Revenue, unpublished statistics.

TABLE A19

AVERAGE NET PROFESSIONAL EARNINGS OF ACTIVE FEE PRACTICE PHYSICIANS
WITH NET EARNINGS \$10,000 AND OVER, CANADA, BY PROVINCE, 1957 TO 1965

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965
Newfoundland	18,600	20,890	20,660	21,458	21,022	22,889	22,965	23,502	24,326
Prince Edward Island	13,814	13,753	14,683	15,882	16,127	17,702	17,870	18,844	21,073
Nova Scotia	13,714	18,002	18,715	19,370	18,302	20,088	20,210	21,520	22,011
New Brunswick	13,794	17,528	15,456	19,661	19,910	19,688	22,461	23,077	24,541
Quebec	17,948	17,596	17,869	18,838	18,732	20,473	21,444	22,546	24,111
Ontario	19,881	19,815	20,434	20,869	21,510	22,645	23,910	25,139	26,098
Manitoba	18,058	18,928	19,977	20,131	20,020	20,788	22,114	22,129	22,991
Saskatchewan	18,604	19,206	19,473	20,327	20,537	19,611	26,599	28,570	26,814
Alberta	18,115	18,806	20,093	20,784	20,765	20,937	21,135	22,755	23,912
British Columbia	18,268	18,920	19,890	20,545	19,926	20,221	20,591	22,356	22,516
Yukon and Northwest Territories	21,471	21,618	19,542	16,258	18,403	21,300	24,158	13,865	25,983
Canada	18,565	18,957	19,506	20,222	20,297	21,292	22,545	23,920	25,036

Source: Department of National Revenue, unpublished statistics.

TABLE A20 AVERAGE EARNINGS AND EXPENSES OF TAXABLE PHYSICIANS, BY AGE GROUP, CANADA, 1965

Age group	Number of physicians	Average gross professional earnings	Average expenses of practice	Expenses as a per cent of gross earnings	Average net professional earnings	Average net income from other sources	Average net income from all sources
Under 35	2,096	24,973	8,215	32.9	16,758	93	16,851
35 to 44	5,773	35,125	10,936	31.1	24,189	238	24,427
45 to 54	3,497	38,396	12,608	32.8	25,788	154	26,742
55 to 64	2,079	32,100	11,588	36.1	20,512	2,064	22,576
65 and over	833	22,220	9,145	41.2	13,075	3,424	16,499
Unknown	1,095	34,764	11,381	32.7	23,383	822	24,205

Source: Department of National Revenue, unpublished statistics.

TABLE A21
NUMBER OF TAXABLE PHYSICIANS AND PER CENT DISTRIBUTION BY AGE GROUP
AND BY NET INCOME CLASS, CANADA, 1965

Net Income Class	Under 35 years			35 to 44 years			45 to 54 years			55 to 64 years			65 and over			Unknown		
	Number	Per Cent	Cumulative	Number	Per Cent	Cumulative	Number	Per Cent	Cumulative	Number	Per Cent	Cumulative	Number	Per Cent	Cumulative	Number	Per Cent	Cumulative
\$		(%)	(%)		(%)	(%)		(%)	(%)		(%)	(%)		(%)	(%)		(%)	(%)
Under 5,000	131	6.2	6.2	58	1.0	1.0	45	1.3	1.3	64	3.1	3.1	147	17.6	17.6	49	4.5	4.5
5,000 - 9,999	412	19.7	25.9	540	9.4	10.4	251	7.2	8.5	353	17.0	20.1	107	12.8	30.5	54	4.9	9.4
10,000 - 14,999	488	23.3	49.2	778	13.5	23.8	377	10.8	19.3	297	14.3	34.4	202	24.2	54.8	228	20.8	30.2
15,000 - 19,999	430	20.5	69.7	1,025	17.8	41.6	595	17.0	36.3	342	16.4	50.8	134	16.1	70.8	187	17.1	47.3
20,000 - 24,999	200	13.8	83.6	1,015	17.6	59.2	633	18.2	54.5	341	16.4	67.2	74	11.3	82.1	156	14.2	61.6
25,000 - 49,999	323	15.4	99.0	2,118	36.7	95.9	1,342	38.4	92.9	575	27.7	94.9	132	15.8	98.0	359	32.8	94.3
50,000 - 99,999	21	1.0	100.0	228	3.9	99.8	238	6.8	99.7	103	5.0	99.8	17	2.0	100.0	61	5.6	99.9
100,000 and over	1	0.0	100.0	11	0.2	100.0	11	0.3	100.0	4	0.2	100.0	-	-	-	1	0.1	100.0
All classes of income	2,096		100.0	5,773		100.0	3,497		100.0	2,079		100.0	833		100.0	1,095		100.0

TABLE A22 EXPENDITURES ON PHYSICIANS' SERVICES, CANADA, BY PROVINCE, 1957 TO 1965

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Newfoundland(a)	2,657	2,977	3,168	3,980	4,186	4,265	4,897	5,522	5,850
Prince Edward Island	1,024	1,175	1,263	1,352	1,360	1,358	1,639	1,644	1,843
Nova Scotia	9,191	9,401	10,414	11,584	12,272	12,770	13,041	14,439	15,475
New Brunswick	6,003	6,584	6,584	7,883	8,526	8,488	9,495	10,148	10,960
Quebec	59,275	66,974	71,628	77,404	89,579	97,467	109,995	117,333	130,054
Ontario	109,310	121,594	130,909	141,662	154,450	161,285	182,219	202,926	225,024
Manitoba(b)	16,323	17,852	20,271	19,797	22,925	23,699	24,189	24,893	27,600
Saskatchewan	14,249	15,259	15,879	18,186	18,268	15,685	24,318	25,320	26,419
Alberta	19,933	22,072	23,385	26,686	28,607	31,405	32,148	34,880	38,548
British Columbia	33,230	36,616	41,060	45,243	46,899	48,287	49,944	56,870	61,196
Yukon and Northwest Territories	259	246	299	368	321	321	308	313	528
Canada(c)	271,795	301,337	325,689	355,014	388,304	406,075	453,395	495,657	545,056

(a) Includes an estimate of earnings of physicians employed on a salaried basis under the Cottage Hospital Medical Service and by subsidized voluntary plans.

(b) Includes an estimate of earnings of physicians employed on a salaried basis in private group practice.

(c) Includes reported gross earnings from fee practice in Canada of physicians defined as not residing in Canada.

Sources: TABLES A1 and A2.

TABLE A23 PER CAPITA EXPENDITURES ON PHYSICIANS' SERVICES, CANADA, BY PROVINCE, 1957 TO 1965

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965
Newfoundland	6.27	6.89	7.18	8.88	9.14	9.07	10.18	11.25	11.75
Prince Edward Island	10.34	11.75	12.51	13.12	12.95	12.81	15.32	15.37	17.06
Nova Scotia	13.11	13.26	14.48	15.93	16.65	17.12	17.25	19.00	20.33
New Brunswick	10.68	11.53	11.31	13.38	14.26	13.98	15.46	16.45	17.59
Quebec	12.43	13.66	14.28	15.05	17.03	18.16	20.12	21.10	22.99
Ontario	19.39	20.89	21.93	23.18	24.77	25.43	28.26	30.81	33.43
Manitoba	18.94	20.40	22.75	21.85	24.86	25.35	25.46	25.98	28.69
Saskatchewan	16.19	17.13	17.51	19.87	19.75	16.87	26.06	26.85	27.78
Alberta	17.12	18.30	18.74	20.67	21.48	22.92	22.88	24.36	26.57
British Columbia	22.42	23.81	26.20	28.24	28.79	29.11	29.47	32.72	34.21
Yukon and Northwest Territories	8.37	7.47	8.79	10.24	8.68	8.24	7.90	7.64	13.21
Canada	16.36	17.64	18.63	19.87	21.29	21.87	23.99	25.77	27.85

Source: TABLE A23 and D.B.S. Census of Canada 1961, and June 1, intercensal statistics for other years.

Produced by
Department of National Health and Welfare, Canada
by authority of the Minister
the Honourable Allan J. MacEachen
April, 1967



EARNINGS OF PHYSICIANS IN CANADA 1966

Supplement to Health Care Series No. 21

OTTAWA, AUGUST 1968

A PUBLICATION OF THE DEPARTMENT OF NATIONAL HEALTH AND WELFARE, CANADA



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EARNINGS OF PHYSICIANS IN CANADA, 1966

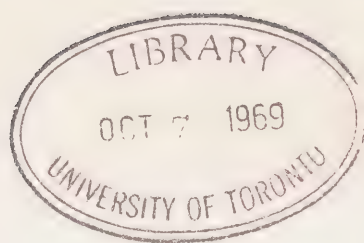
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Research and Statistics Directorate

Published by authority of
the Honourable John Munro
Minister of National Health and Welfare

John N. Crawford, M.D.
Deputy Minister of National Health

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Deputy Minister of National Welfare



FOREWORD

This memorandum examines professional earnings and expenses of practice of active fee practice physicians in Canada for 1966 with reference also to trends since 1957. It is intended as a supplement to Memorandum No. 21 Earnings of Physicians in Canada, 1957-1965.

The basic data are derived from grouped tabulations supplied to this Department by the Taxation Division of the Department of National Revenue and made available in coded form to ensure confidentiality and concealment of identity of reporting doctors. As outlined in the appendix of this text certain important revisions occurred in 1966 in the methods of deriving average earnings and expense figures.

A physician in active fee practice is defined in this bulletin as a civilian physician whose main employment is in the provision of personal medical care services and whose professional income is mainly in the form of fees for services rendered.

This bulletin was prepared in our Health Research Division, by Mr. George W. Plet under the supervision of Mr. Lothar W. Rehmer with general direction by Mr. William A. Mennie, Acting Director, Research and Statistics.

A handwritten signature in cursive script, reading "John E. Osborne".

John E. Osborne,
Director,
Research and Statistics.

TABLE OF CONTENTS

<u>SECTION</u>		<u>PAGE</u>
1	Physicians' Earnings, Canada	1
2	Earnings of Physicians and the Labour Force Compared	2
3	Physicians' Earnings by Province	2
4	Factors Influencing Physicians' Earnings	5
5	Physicians' Earnings by Age Group	5
6	Physicians' Earnings by Net Income Class	5
7	Aggregate Payments for Physicians' Services	6
 <u>APPENDIX</u>		
1	Methodology and Definitions	7

LIST OF TABLES

<u>TEXT</u>	<u>PAGE</u>
1 Professional Earnings and Expenses of Active Fee Practice Physicians, Canada, 1957, 1965 and 1966	1
2 Income of Employed Labour Force, Canada, 1957, 1965 and 1966	2
3 Average Professional Earnings and Expenses of Active Fee Practice Physicians, Canada, By Province, 1957, 1965 and 1966	4
4 Proportion of Physicians Earning \$10,000 and Over and Less than \$10,000 in Net Income, 1957, 1965 and 1966	6
5 Payments for Active Practice Physicians' Services, 1957, 1965 and 1966	6

APPENDIX

A-1 Estimated Number of Active Fee Practice Physicians, Canada, By Province, 1957 to 1966	11
A-2 Average Gross Professional Earnings of Active Fee Practice Physicians, Canada, By Province, 1957 to 1966	12
A-3 Percentage Change from Previous Year in Average Gross Professional Earnings of Active Fee Practice Physicians, Canada, By Province, 1958 to 1966	13
A-4 Average Expenses of Practice of Active Fee Practice Physicians, Canada, By Province, 1957 to 1966	14
A-5 Average Net Professional Earnings of Active Fee Practice Physicians, Canada, By Province, 1957 to 1966	15
A-6 Percentage Change from Previous Year in Average Net Professional Earnings of Active Fee Practice Physicians, Canada, By Province, 1958 to 1966	16
A-7 Expenses as a Percentage of Gross Professional Earnings of Active Fee Practice Physicians, Canada, By Province, 1957 to 1966	17
A-8 Distribution of Gross Professional Earnings of Active Fee Practice Physicians, By Net Income Class, Canada, By Province, 1966	18
A-9 Per Cent Distribution of Aggregate Gross Professional Earnings of Active Fee Practice Physicians, By Net Income Class, Canada, By Province, 1966	19

APPENDIXPAGE

A-10	Average Gross Professional Earnings of Active Fee Practice Physicians, By Net Income Class, Canada, By Province, 1966	20
A-11	Number of Active Fee Practice Physicians, By Net Income Class, Canada, By Province, 1966	21
A-12	Per Cent Distribution of Active Fee Practice Physicians, By Net Income Class, Canada, By Province, 1966	22
A-13	Average Expenses of Practice of Active Fee Practice Physicians, By Net Income Class, Canada, By Province, 1966	23
A-14	Expenses of Practice as a Percentage of Gross Professional Income of Physicians, By Net Income Class, Canada, By Province, 1966	24
A-15	Average Professional Salaries and Wages of Active Fee Practice Physicians, By Net Income Class, Canada, By Province, 1966	25
A-16	Average Net Non-Professional Income of Active Fee Practice Physicians, By Net Income Class, Canada, By Province, 1966	26
A-17	Estimated Number of Active Fee Practice Physicians with Net Earnings \$10,000 and Over, Canada, By Province, 1957 to 1966	27
A-18	Average Gross Professional Earnings of Active Fee Practice Physicians with Net Earnings \$10,000 and Over, Canada, By Province, 1957 to 1966	28
A-19	Average Net Professional Earnings of Active Fee Practice Physicians with Net Earnings \$10,000 and Over, Canada, By Province, 1957 to 1966	29
A-20	Average Earnings and Expenses of Taxable Physicians, By Age Group, Canada, 1966	30
A-21	Number of Taxable Physicians and Per Cent Distribution By Age Group and By Net Income Class, Canada, 1966	31
A-22	Expenditures on Physicians' Services, Canada, By Province, 1966	32
A-23	Per Capita Expenditures on Physicians' Services, Canada, By Province, 1957 to 1966	33

PHYSICIANS' EARNINGS, CANADA

Physicians' earnings discussed in this study are those of doctors whose main source of income was in the form of fee payment for personal medical services. Excluded are incomes of physicians whose gross earnings were derived mainly either from salaried professional services or from non-medical sources.

In 1966 the average gross professional earnings of 17,040 Canadian physicians engaged in private fee practice was \$35,223 (Table 1). This represented a rise of 7.4 per cent over 1965, and compared to an average annual rate of increase of 6.0 per cent from 1957 to 1966.

Average expenses increased more sharply in 1966 to \$11,961 from \$10,735 in the previous year, or by 11.4 per cent.

Accordingly, the average net income from professional practice increased at a slower rate than both gross earnings and expenses. The rate of increase in 1966 was 5.4 per cent to \$23,262 from the 1965 average of \$22,064. This fell below the average rate of growth of 6.8 per cent from 1957 to 1966.

TABLE 1. PROFESSIONAL EARNINGS AND EXPENSES OF ACTIVE FEE PRACTICE
PHYSICIANS, CANADA, 1957, 1965 AND 1966

Year	Number of Physicians	Average Gross Earnings	Average Expenses	Average Expenses as a Percentage of Average Gross	Average Net Earnings	Annual Per Cent Increase Over Previous Year	
						Average Gross Earnings	Average Net Earnings
		(\$)	(\$)				
1957	12,957	20,804	7,952	38.2	12,852	--	--
1965	16,460	32,799	10,735	32.7	22,064	7.2	7.7
1966	17,040	35,223	11,961	34.0	23,262	7.4	5.4

SOURCES: Tables A1, A2, A3, A4, A5 and A6.

EARNINGS OF PHYSICIANS AND THE LABOUR FORCE COMPARED

The average earnings of all employed members of the labour force in 1966 was \$4,147, an increase of 8.7 per cent over the 1965 level of \$3,815 (Table 2). At the same time physicians average net professional earnings, as stated, registered an increase from \$22,064 to \$23,262 a rise of 5.4 per cent. Over the period from 1957 to 1966 average employed labour force earnings increased at an average annual rate of 4.2 per cent in comparison to the average rise of 6.8 per cent in physicians' net incomes.

TABLE 2. INCOME OF EMPLOYED LABOUR FORCE,
CANADA, 1957, 1965 AND 1966

Year	Average Employed Labour Force (a)	Total Labour Income (b)	Average Labour Income	Annual Per Cent Increase in Average Income Over Previous Year
	('000)	(\$'000,000)	(\$)	(%)
1957	5,731	16,018	2,795	--
1965	6,862	26,179	3,815	7.6
1966	7,152	29,661	4,147	8.7

(a) The Labour Force, January 1967, Dominion Bureau of Statistics, Vol. 24, No. 3, March 1968, p. 5, Table 2.

(b) Estimates of Labour Income, December 1966, Dominion Bureau of Statistics, Vol. 21, No. 12, December 1967, p. 6, Table 1.

PHYSICIANS' EARNINGS BY PROVINCE

Provincial average gross and net professional earnings and expenses of practice from 1957 to 1966 are shown in Table 3 and Tables A2, A4 and A5. Yearly percentage rates of increase in average gross and net earnings are shown in Tables A3 and A6, and expenses are expressed as a percentage of gross professional earnings in Table A7.

British Columbia recorded an increase in 1966 of 10.4 per cent in average net professional earnings, the highest rate of growth among the provinces. However the average net figure of \$22,209 was still slightly below the Canadian average of \$23,262 and ranked fifth in Canada. Average gross income and expenses were respectively 13.9 per cent and 19.9 per cent above their 1965 levels.

Alberta net earnings of \$24,356 were second ranking in the country and showed an increase of 7.4 per cent over 1965 earnings. Gross earnings and expenses increased at approximately the same rates of 7.0 per cent and 6.3 per cent respectively.

Saskatchewan, although continuing to record the highest gross professional earnings in Canada showed third ranking net earnings of \$24,356. These had increased by 3.2 per cent over the previous year. Gross earnings increased by 7.1 per cent while expenses showed an increase of 13.9 per cent.

Manitoba had the second steepest increase in average net professional earnings, increasing by 9.6 per cent from 1965 to 1966, although the resulting figure of \$21,565 remained below the Canadian average. The increase from the previous year in average gross earnings was 4.8 per cent. However, average expenses of practice registered a decline of 2.7 per cent.

Ontario average net professional earnings continued to be the highest in Canada. These were \$25,456 in 1966, showing an increase of 5.2 per cent over the previous year. Gross earnings ranked second to Saskatchewan and were 7.0 per cent above the 1965 level. Expenses of practice increased by 10.7 per cent over 1965.

Quebec recorded average net incomes of \$21,231, seventh ranking among the provinces. This represented an increase of 3.4 per cent from 1965. Average gross professional earnings and expenses were 6.5 per cent and 14.1 per cent respectively above their 1965 levels.

New Brunswick net earnings were 2.7 per cent higher than in 1965, reaching \$20,807 and ranking eighth in Canada. Gross earnings were also 2.2 per cent above the 1965 level and expenses of practice showed a slightly lower rise of 1.0 per cent.

Nova Scotia recorded average net professional earnings in 1966 of \$20,395. This represented an increase of 6.5 per cent above 1965. Average gross income showed a faster rise of 9.0 per cent over the previous year and expenses a yet steeper increase of 14.7 per cent.

Prince Edward Island had the lowest gross and net professional earnings among the provinces. Net earnings averaged \$18,910 in 1966, having increased by 6.0 per cent over 1965. At the same time gross earnings increased by a lower 2.7 per cent while expenses of practice registered a 5.0 per cent decrease.

Newfoundland continued to be an exception to the lower earnings recorded for fee practice physicians in the easternmost provinces. In 1966 average net earnings were \$23,304, ranking fourth among the provinces and above the Canadian average. They had increased however by only 1.2 per cent from 1965. This was attributable to a rise of 6.5 in gross earnings and a recorded accompanying increase of 20.9 per cent in expenses of practice.

TABLE 3. AVERAGE PROFESSIONAL EARNINGS AND EXPENSES OF ACTIVE FEE PRACTICE PHYSICIANS, CANADA, BY PROVINCE, 1957, 1965 AND 1966
(Thousands of Dollars)

Province	1957	1965	1966
Gross Earnings			
Newfoundland	22.8	31.6	33.7
Prince Edward Island	15.5	25.6	26.3
Nova Scotia	19.6	27.5	30.0
New Brunswick	18.4	29.6	30.3
Quebec	16.9	29.0	30.9
Ontario	22.0	35.8	38.3
Manitoba	23.7	32.0	33.6
Saskatchewan	22.7	37.5	40.2
Alberta	23.4	35.4	37.9
British Columbia	23.7	31.7	36.1
Canada(a)	20.8	32.8	35.2
Net Earnings			
Newfoundland	16.1	23.0	23.3
Prince Edward Island	9.8	17.8	18.9
Nova Scotia	10.0	19.1	20.4
New Brunswick	10.0	20.3	20.8
Quebec	10.7	20.5	21.2
Ontario	13.9	24.2	25.5
Manitoba	13.5	19.7	21.6
Saskatchewan	13.9	23.5	24.3
Alberta	13.4	22.7	24.4
British Columbia	14.9	20.1	22.2
Canada(a)	12.9	22.1	23.3
Expenses of Practice			
Newfoundland	6.7	8.6	10.4
Prince Edward Island	5.7	7.8	7.4
Nova Scotia	9.6	8.3	9.6
New Brunswick	8.4	9.4	9.5
Quebec	6.2	8.5	9.7
Ontario	8.1	11.6	12.8
Manitoba	10.2	12.4	12.0
Saskatchewan	8.8	13.9	15.9
Alberta	9.9	12.7	13.5
British Columbia	8.8	11.6	13.9
Canada(a)	8.0	10.7	12.0

(a) Includes Yukon and Northwest Territories.

SOURCES: Tables A2, A4 and A5

FACTORS INFLUENCING PHYSICIANS' EARNINGS

Changes in provincial fee schedules in 1966 affected physicians' earnings in several provinces. New schedules were introduced in Prince Edward Island, New Brunswick and Alberta. Amendments or minor revisions of existing schedules were implemented in Ontario and British Columbia.

Rates of payment to physicians under doctor sponsored medical insurance plans showed few changes relative to the schedule in force. Payments under the Maritime Medical Care Program were increased to 90 per cent of the applicable fee schedule from 85 per cent the previous year. Fee payments for general practitioners' office visits were increased by an average of 40 per cent by the Manitoba Medical Service in lieu of an increase in the prorating percentage.

The introduction of the British Columbia Medical Plan in September 1965 and the Ontario Medical Insurance Plan in July 1966 may be cited as important factors in rises of physicians' earnings in 1966.

PHYSICIANS' EARNINGS BY AGE GROUP

During 1966, as in 1965, physicians in the age group 45 to 54 received both the highest average gross and net professional incomes. These were \$41,817 and \$27,738 (Table A20). Expenses of practice, \$14,079, were also highest in this group.

Among factors to be taken into account (but not given here) in examining levels of earnings and expenses for physicians in different age groups are the concentration of specialists, the state of activity of physicians and the extent of their initial investment. Patterns by age groups were virtually identical to 1965. Both earnings and expenses increased in proceeding to older age groups until the age range 45 to 54 and thereafter declined. As in 1965, the highest ratio of expenses to gross income occurred in the group 65 and over. This ratio gradually increased with advancing age groups with the exception that for the age range under 35 it exceeded the subsequent group.

Average income from other sources increased consistently with advancing age groups.

PHYSICIANS' EARNINGS BY NET INCOME CLASS

Aggregate gross professional incomes of physicians in 1966 are distributed by net income class of physician, for each province, in Table A8, and the percentage distributions are given in Table A9.

In 1966, fee practice physicians in the net income class of \$10,000 and over represented 86.9 per cent of all physicians in comparison to 84.0 per cent in 1965 (Table 4). They earned 95.7 per cent of aggregate doctors income in 1966 as compared to 94.1 per cent in the previous year.

TABLE 4. PROPORTION OF PHYSICIANS EARNING \$10,000 AND OVER AND LESS THAN \$10,000 IN NET INCOME, 1957, 1965 AND 1966

Year	Total	Number		Per Cent	
		\$10,000 and over	Less than \$10,000	\$10,000 and over	Less than \$10,000
1957	12,957	7,173	5,784	55.5	44.6
1965	16,460	13,820	2,640	84.0	16.0
1966	17,040	14,804	2,236	86.9	13.1

SOURCE: Tables A1 and A17

Approximately one-third of all physicians, 34.6 per cent, had net incomes in the range from \$25,000 to \$49,999, and received 45.9 per cent of all payments to physicians, 5.3 per cent earned higher average incomes, and 60.1 per cent earned net incomes below \$25,000.

Average expenses of practice as in previous years tended to increase directly with net incomes in each province. However, when expressed as a percentage of gross professional earnings, expenses declined with increasing earnings, also following the pattern of earlier years.

Salaries and wages incidental to fee practice, like expenses, increased with net earnings.

AGGREGATE PAYMENTS FOR PHYSICIANS' SERVICES

Total payments in Canada for physicians' services were \$605.2 million in 1966. This represented a per capita expenditure of \$30.24. The percentage rise over 1965 was 11.0 per cent for aggregate payments and 8.6 per cent for costs per person. This compares to average annual rates of increase from 1957 to 1966 of 9.3 per cent for total expenditures and 7.1 per cent for per capita payments.

TABLE 5. PAYMENTS FOR ACTIVE PRACTICE PHYSICIANS' SERVICES, 1957, 1965 AND 1966

Year	Payments to Active Practice Physicians	
	Aggregate (\$'000,000)	Per Capita (\$)
1957	271.8	16.36
1965	545.1	27.85
1966	605.2	30.24

SOURCE: Published and unpublished statistics,
Department of National Health and Welfare.

METHODOLOGY AND DEFINITIONS

The data on physicians' earnings presented in this study have been derived, for the most part, from published and unpublished tabulations compiled annually by the Taxation Division of the Department of National Revenue.

The statistics are drawn from T-1 General tax returns filed by physicians and surgeons(1) in professional fee practice for the years 1957 to 1966 inclusive, whose income from fee practice comprised more than 50 per cent of their gross income from all sources during the year. All T-1 General tax returns filed by physicians whose earnings from salaries, wages and non-professional income comprised the largest source of their gross income were excluded from the survey. Excluded also were all T-1 Short tax returns filed by physicians; this form is used by individuals whose earned income derives solely from salary, wages, or pension and whose investment income, if any, was not over \$2,500.

Thus, the relevant tax returns, from which the basic statistics are drawn, are limited to doctors engaged directly in full-time fee-for-service private practice, and include the vast majority of them. Certain exclusions occur such as doctors employed on a fixed remuneration or salaried basis in private clinics or group practice arrangements (and who file T-1 Short tax returns).

In compiling its statistics, the Department of National Revenue utilizes 100 per cent of relevant T-1 General returns above specified limits(2) and a sample of returns below them. In practically all taxation districts (other than Montreal and Toronto) a net income from all sources of \$10,000 for the years 1957 to 1965 and of \$15,000 for 1966 has been the level above which 100 per cent of T-1 General returns were included. In the Montreal and Toronto districts the respective levels were \$15,000 from 1957 to 1965 and \$20,000 for 1966. Various sampling ratios have applied within sampled ranges. In 1966 it was estimated that the sampling procedure was applied to approximately 29 per cent of physicians in private practice.

The sample is selected from all T-1 General tax returns below the net income limit, without stratification according to occupation. Therefore, the numbers of physicians occurring in the sample may not be assumed to be consistently proportionate to the total number of physicians in the universe; serious distortion is particularly likely for small provinces. Wrong estimates of the number of physicians in the low net income range can lead to distortion of earnings trend data.

(1) The category "physicians and surgeons" excludes osteopaths and chiropractors.

(2) With the exception of a few late returns and returns under review.

In an effort to obtain proper weighting for the number of physicians in the low net income range, an estimated number in this range was obtained for each province as a residual derived by subtracting the number of reporting physicians above the net income limit from a total estimate of the number of physicians in active fee practice.

The total estimated count of active fee-practice physicians in each province for each year was calculated by the Department of National Health and Welfare, utilizing data obtained from periodic surveys of physicians conducted by the Department. This number was estimated to be 17,040, representing approximately 73 per cent of all active civilian physicians in Canada. It included self-employed doctors in active professional fee practice. It excluded doctors mainly on salary related to duties in administration, teaching, research and various non-medical activities with government, public institutions, hospitals and private agencies, as well as any such doctors providing diagnostic, treatment and consultation services, and salaried physicians employed under the Cottage Hospital Medical Plan in Newfoundland. Deducted from this total estimate was the actual number of physicians above the net income limit who completed T-1 General tax returns, (plus an estimate for Montreal and Toronto of those between \$10,000 and \$15,000 net income for 1957 to 1965 and between \$15,000 and \$20,000 net income for 1966 based on a 10 per cent sample), adjusted upward by 5 per cent; this upward adjustment is intended to allow for late returns and review of returns, and for those physicians in medical practice who were not occupationally identified as physicians by the Department of National Revenue, because more than 50 per cent of their gross income was received from sources other than medical practice.

The figure thus obtained for each province was assumed to represent the number of physicians in the sampled ranges. For 1966, a special adjustment was necessary to estimate the number of physicians occurring in the \$10,000 to \$15,000 net income range. It was conservatively assumed on the basis of empirical evidence that the number in this range had increased by 10 per cent over their 1965 levels. The remainder was assigned to the under \$10,000 range. Figures for average gross and net professional income, and average expenses of practice were obtained for Canada from the sampled returns, and were applied uniformly in each province to the estimated number of doctors in the sampled ranges to produce aggregate income and expense estimates for this income group. The use of the all Canada average in imputing average earnings and expenses is believed to eliminate differences in provincial figures that might be attributed to sampling error.

The practical effect of this weighting procedure has been to increase the estimated number of physicians in the low income group, and to reduce slightly in most cases the average earnings estimates for all income ranges combined, as compared with the results obtained directly from the statistical print-out series of the Department of National Revenue.

The income concepts used in this study require some elaboration. Gross earnings refer to gross income from professional fee practice and from wages and salaries incidental to that practice; other sources of income are excluded. Net income refers to gross professional earnings less expenses of practice. The distributions by net income classes, however, refer to classification by the "total income assessed", and are defined as the income from all sources after the expenses of practice have been deducted.

With respect to the individual returns, confidentiality and concealment of identity of reporting doctors are assured in various ways. Data for statistical purposes are available, on a grouped basis only, from statistical tapes which were prepared and processed at the Taxation Data Centre. Where appropriate, information in the tables is grouped to include two or more income classes, and thus ensure that no columnar cell group reveals the collective earnings for less than three returns.

TABLE A1 ESTIMATED NUMBER OF ACTIVE FEE PRACTICE PHYSICIANS, CANADA, BY PROVINCE, 1957 to 1966

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
Newfoundland(a)	97	102	106	117	127	138	143	148	151	157
Prince Edward Island	66	66	67	67	68	69	70	71	72	74
Nova Scotia	468	478	488	508	528	548	556	561	563	579
New Brunswick	326	337	348	350	352	354	360	365	370	377
Quebec	3,510	3,667	3,826	3,938	4,050	4,162	4,272	4,376	4,483	4,728
Ontario	4,968	5,193	5,420	5,548	5,677	5,806	5,947	6,112	6,294	6,469
Manitoba(b)	628	651	674	697	720	744	761	773	782	803
Saskatchewan	628	649	670	671	674	675	682	694	705	719
Alberta	853	889	926	952	979	1,007	1,040	1,067	1,089	1,130
British Columbia	1,400	1,470	1,542	1,612	1,683	1,756	1,805	1,864	1,932	1,984
Yukon and Northwest Territories(c)	13	12	15	19	16	16	14	19	19	20
Canada	12,957	13,514	14,082	14,479	14,874	15,275	15,650	16,050	16,460	17,040

(a) Excludes physicians employed on a salaried basis under the Cottage Hospital Medical Service and by subsidized voluntary prepayment plans. The estimated number of such excluded physicians in 1966 was 97.

(b) Excludes some physicians employed on a salaried basis in private group practice. The estimated number of such excluded physicians in 1966 was 59.

(c) Data for the Yukon and Northwest Territories are posted for record only.

SOURCE: Department of National Health and Welfare, published and unpublished statistics.

TABLE A2 AVERAGE GROSS PROFESSIONAL EARNINGS^(a) OF ACTIVE FEE PRACTICE PHYSICIANS,
CANADA, BY PROVINCE, 1957 TO 1966

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Newfoundland ^(b)	22,795	24,351	24,669	28,583	27,184	24,809	27,903	30,630	31,620	33,688
Prince Edward Island	15,517	17,809	18,854	20,177	20,001	19,676	23,413	23,157	25,596	26,284
Nova Scotia	19,640	19,667	21,341	22,802	23,242	23,302	23,455	25,739	27,486	29,960
New Brunswick	18,413	19,538	18,918	22,523	24,220	23,978	26,376	27,802	29,622	30,271
Quebec	16,887	18,264	18,721	19,656	22,118	23,418	25,748	26,813	29,010	30,901
Ontario	22,003	23,415	24,153	25,534	27,206	27,779	30,641	33,201	35,752	38,254
Manitoba ^(c)	23,673	25,036	27,567	25,767	29,072	29,003	28,769	29,103	32,037	33,589
Saskatchewan	22,689	23,511	23,699	27,102	27,103	23,238	35,657	36,484	37,474	40,150
Alberta	23,368	24,828	25,254	28,032	29,221	31,187	30,912	32,690	35,397	37,871
British Columbia	23,736	24,909	26,628	28,066	27,867	27,498	27,670	30,510	31,675	36,063
Yukon and Northwest Territories ^(d)	19,958	20,555	19,915	19,398	20,083	20,081	22,007	16,495	27,812	22,900
Canada	20,804	22,103	22,910	24,288	25,862	26,322	28,690	30,586	32,799	35,223

(a) Includes gross professional fees, and wages and salaries incidental to fee practice.

(b) Excludes physicians employed on a salaried basis under the Cottage Hospital Medical Service and by subsidized voluntary prepayment plans. The estimated number of such excluded physicians in 1966 was 97.

(c) Excludes physicians employed on a salaried basis in private group practice. The estimated number of such excluded physicians in 1966 was 59.

(d) Data for the Yukon and Northwest Territories are posted for record only.

SOURCE: Department of National Revenue, unpublished statistics.

TABLE A3 PERCENTAGE CHANGE FROM PREVIOUS YEAR IN AVERAGE GROSS PROFESSIONAL EARNINGS OF ACTIVE FEE PRACTICE PHYSICIANS, CANADA, BY PROVINCE, 1958 TO 1966

Province	1958	1959	1960	1961	1962	1963	1964	1965	1966	1966 Over 1957	Average Annual Per Cent Change
	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Newfoundland	6.8	1.3	15.9	-4.9	-8.7	12.5	9.8	3.2	6.5	47.8	4.4
Prince Edward Island	11.5	5.9	7.0	-0.9	-1.6	19.0	-1.1	10.5	2.7	69.4	6.0
Nova Scotia	0.1	8.5	6.8	1.9	0.3	0.7	9.7	6.8	9.0	52.5	4.8
New Brunswick	6.1	-3.2	19.1	7.5	-1.0	10.0	5.4	6.5	2.2	64.4	5.7
Quebec	8.2	2.5	5.0	12.5	5.9	9.9	4.1	8.2	6.5	83.0	7.0
Ontario	6.4	3.2	5.7	6.5	2.1	10.3	8.4	7.7	7.0	73.9	6.3
Manitoba	5.8	10.1	-6.5	12.9	-0.2	-0.8	1.2	10.1	4.8	41.9	4.0
Saskatchewan	3.6	0.8	14.4	0.004	-14.3	53.4	2.3	2.7	7.1	77.0	6.5
Alberta	6.2	1.7	11.0	4.2	6.7	-0.9	5.8	8.3	7.0	62.1	5.5
British Columbia	4.9	6.9	5.4	-0.7	-1.3	0.6	10.3	3.8	13.9	51.9	4.8
Canada	6.2	3.7	6.0	6.5	1.8	9.0	6.6	7.2	7.4	69.3	6.0

SOURCE: Table A2

TABLE A4

AVERAGE EXPENSES OF PRACTICE OF ACTIVE FEE PRACTICE PHYSICIANS,
CANADA, BY PROVINCE, 1957 TO 1966

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)
Newfoundland ^(a)	6,711	7,544	7,893	8,681	8,544	6,767	8,448	9,107	8,592	10,384
Prince Edward Island	5,730	7,572	7,427	7,588	6,882	4,228	7,636	6,679	7,760	7,373
Nova Scotia	9,614	6,805	6,521	6,728	7,172	7,377	7,616	7,888	8,340	9,565
New Brunswick	8,390	7,129	6,546	6,988	7,932	7,560	8,675	8,547	9,370	9,464
Quebec	6,218	7,128	6,926	6,786	7,664	8,245	9,052	8,279	8,478	9,670
Ontario	8,089	8,422	8,548	8,780	9,524	9,473	10,149	10,954	11,564	12,798
Manitoba ^(b)	10,159	10,885	12,125	9,766	13,243	12,261	10,591	10,383	12,356	12,024
Saskatchewan	8,789	8,984	8,603	11,147	11,260	8,619	14,032	12,605	13,944	15,876
Alberta	9,946	10,013	9,313	10,278	11,296	12,575	11,801	11,573	12,716	13,515
British Columbia	8,810	9,421	9,675	10,466	10,800	10,214	10,206	10,950	11,554	13,854
Yukon and Northwest Territories ^(c)	2,828	3,726	3,644	4,490	4,489	3,713	5,527	2,894	12,082	9,861
Canada	7,952	8,325	8,320	8,553	9,390	9,352	10,002	10,102	10,735	11,961

(a) Excludes physicians employed on a salaried basis under the Cottage Hospital Medical Service and by subsidized voluntary prepayment plans. The estimated number of such excluded physicians in 1966 was 97.

(b) Excludes physicians employed on a salaried basis in private group practice. The estimated number of such excluded physicians in 1966 was 59.

(c) Data for the Yukon and Northwest Territories are posted for record only.

SOURCE: Department of National Revenue, unpublished statistics.

TABLE A5

AVERAGE NET PROFESSIONAL EARNINGS^(a) OF ACTIVE FEE PRACTICE PHYSICIANS,
CANADA, BY PROVINCE, 1957 TO 1966

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Newfoundland ^(b)	16,084	16,807	16,776	19,902	18,640	18,042	19,455	21,523	23,028	23,304
Prince Edward Island	9,787	10,237	11,427	12,589	13,119	15,448	15,777	16,478	17,835	18,910
Nova Scotia	10,026	12,862	14,820	16,074	16,070	15,925	15,839	17,851	19,146	20,395
New Brunswick	10,023	12,409	12,372	15,535	16,288	16,418	17,701	19,255	20,251	20,807
Quebec	10,669	11,136	11,795	12,870	14,454	15,173	16,696	18,534	20,532	21,231
Ontario	13,914	14,993	15,605	16,754	17,682	18,306	20,492	22,247	24,188	25,456
Manitoba ^(c)	13,515	14,151	15,442	16,000	15,829	16,742	18,178	18,720	19,681	21,565
Saskatchewan	13,900	14,527	15,096	15,955	15,843	14,619	21,625	23,879	23,530	24,274
Alberta	13,422	14,815	15,941	17,754	17,925	18,612	19,111	21,117	22,681	24,356
British Columbia	14,926	15,488	16,953	17,600	17,067	17,284	17,464	19,560	20,121	22,209
Yukon and Northwest Territories ^(d)	17,130	16,329	16,371	14,908	15,594	16,365	16,450	13,601	15,731	13,639
Canada	12,581	13,773	14,596	15,735	16,474	17,070	18,688	20,484	21,864	23,261

(a) Includes net professional fees after deducting expenses of practice, and wages and salaries incidental to the practice.

(b) Excludes physicians employed on a salaried basis under the Cottage Hospital Medical Service and by subsidized voluntary prepayment plans. The estimated number of such excluded physicians in 1966 was 97.

(c) Excludes physicians employed on a salaried basis in private group practices. The estimated number of such excluded physicians in 1966 was 59.

(d) Data for the Yukon and Northwest Territories are posted for record only.

SOURCE: Department of National Revenue, unpublished statistics.

TABLE A6 PERCENTAGE CHANGE FROM PREVIOUS YEAR IN AVERAGE NET PROFESSIONAL EARNINGS OF ACTIVE FEE PRACTICE PHYSICIANS, CANADA, BY PROVINCE, 1958 TO 1966

Province	1958	1959	1960	1961	1962	1963	1964	1965	1966	1966 Over 1957	Average Annual Per Cent Change
	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Newfoundland	4.5	-0.2	18.6	-6.3	-3.2	7.8	10.6	7.0	1.2	44.9	4.2
Prince Edward Island	4.6	11.6	10.2	4.2	17.8	2.1	4.4	8.2	6.0	93.2	7.6
Nova Scotia	28.3	15.2	8.5	-0.02	-0.9	-0.5	12.7	7.3	6.5	103.4	8.2
New Brunswick	23.8	-0.3	25.6	4.8	0.8	7.8	8.8	5.2	2.7	107.6	8.5
Quebec	4.4	5.9	9.1	12.3	5.0	10.0	11.0	10.8	3.4	99.0	7.9
Ontario	7.8	4.1	7.4	5.5	3.5	11.9	8.6	8.7	5.2	83.0	6.9
Manitoba	4.7	9.1	3.6	-1.1	5.8	8.6	3.0	5.1	9.6	59.6	5.3
Saskatchewan	4.5	3.9	5.7	-0.7	-7.7	47.9	10.4	-1.5	3.2	74.6	6.4
Alberta	10.4	7.6	11.4	1.0	3.8	2.7	10.5	7.4	7.4	81.5	6.8
British Columbia	3.8	9.5	3.8	-3.0	1.3	1.0	12.0	2.9	10.4	48.8	4.5
Canada	7.2	5.9	7.8	4.7	3.0	10.1	9.6	7.7	5.4	81.0	6.8

SOURCE: Table A5

TABLE A7
EXPENSES AS A PERCENTAGE OF GROSS PROFESSIONAL EARNINGS
OF ACTIVE FEE PRACTICE PHYSICIANS, CANADA,
BY PROVINCE, 1957 TO 1966

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
Newfoundland	29.4	31.0	32.0	30.4	31.4	27.3	30.3	29.7	27.2	30.8
Prince Edward Island	36.9	42.5	39.4	37.6	34.4	21.5	32.6	28.8	30.3	28.1
Nova Scotia	49.0	34.6	30.6	29.5	30.9	31.7	32.5	30.6	30.3	31.9
New Brunswick	45.6	36.5	34.6	31.0	32.7	31.5	32.9	30.7	31.6	31.3
Quebec	36.8	39.0	37.0	34.5	34.7	35.2	35.2	30.9	29.2	31.3
Ontario	36.8	36.0	35.4	34.4	35.0	34.1	33.1	33.0	32.3	33.5
Manitoba	42.9	43.5	44.0	37.9	45.6	42.3	36.8	35.7	38.6	35.8
Saskatchewan	38.7	38.2	36.3	41.1	41.5	37.1	39.4	34.5	37.2	39.5
Alberta	42.6	40.3	36.9	36.7	38.7	40.3	38.2	35.4	35.0	35.7
British Columbia	37.1	37.8	36.3	37.3	38.8	37.1	36.9	35.9	35.5	36.4
Yukon and Northwest Territories	14.2	19.1	18.3	23.1	22.4	13.5	25.1	17.5	43.4	43.1
Canada	36.2	37.7	36.3	35.2	36.3	33.5	34.9	33.0	32.7	34.0

SOURCE: Table A2 and A4

TABLE A8
DISTRIBUTION OF GROSS PROFESSIONAL EARNINGS OF ACTIVE FEE PRACTICE PHYSICIANS,
BY NET INCOME CLASS, CANADA, BY PROVINCE, 1966

Net Income Class	Newfound-land (a)	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba (b)	Saskatchewan	Alberta	British Columbia	Yukon and Northwest Territories (c)	Canada
\$	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Under 10,000	162	174	1,151	988	2,903	3,229	1,534	1,174	511	2,022	130	25,987
10,000 - 14,999	533	123	2,459	1,229	18,727	18,727	2,991	1,783	3,790	6,905	41	56,386
15,000 - 19,999	780	504	2,722	1,204	20,218	25,440	3,186	2,613	5,355	10,837	---	72,859
20,000 - 24,999	870	552	2,465	1,744	18,177	32,438	4,440	3,614	10,381	15,329	22	90,032
25,000 - 49,999	2,638	592	7,070	5,031	65,266	117,730	10,928	16,408	17,645	32,258	256	275,687
50,000 - 99,999	306	---	1,480	1,216	13,869	42,017	3,893	3,276	4,342	4,197	---	73,774
100,000 and Over	---	---	---	---	861	2,884	---	---	770	---	---	5,472
All Classes of Income (d)	5,289	1,945	17,347	11,412	146,099	247,465	26,972	28,868	42,794	71,548	458	600,197

(a) Excludes earnings of physicians employed on a salaried basis under the Cottage Hospital Medical Service and by subsidized voluntary prepayment plans. These estimated number of such excluded physicians in 1966 was 97.

(b) Excludes earnings of physicians employed on a salaried basis in private group practice. The estimated number of such excluded physicians in 1966 was 59.

(c) Data for the Yukon and Northwest Territories are posted for record only.

(d) Totals differ slightly from figures shown in Table A22, mainly due to rounding.

SOURCE: Table A10 and A11

TABLE A9

PER CENT DISTRIBUTION OF AGGREGATE GROSS PROFESSIONAL EARNINGS OF ACTIVE FEE PRACTICE
PHYSICIANS, BY NET INCOME CLASS, CANADA, BY PROVINCE, 1966

Net Income Class	Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon and Northwest Territories	Canada
\$	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Under 10,000	3.1	8.9	6.6	8.7	6.8	3.3	5.7	4.1	1.2	2.8	30.3	4.3
10,000 - 14,999	10.1	6.3	14.2	10.8	12.2	7.6	11.1	6.2	8.9	9.7	9.0	9.4
15,000 - 19,999	14.7	25.9	15.7	10.6	13.8	10.3	11.8	9.1	12.5	15.1	---	12.1
20,000 - 24,999	16.4	28.4	14.2	15.3	12.4	13.1	16.5	12.5	24.3	21.4	4.8	15.0
25,000 - 49,999	49.9	30.4	40.8	44.1	44.7	47.6	40.5	56.8	41.2	45.1	55.9	45.9
50,000 - 99,999	5.8	30.4	8.5	10.7	9.5	17.0	14.4	11.3	10.1	5.9	---	12.3
100,000 and Over	---	---	---	---	0.6	1.2	---	---	1.8	---	---	0.9
All Classes of Income	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE A10

AVERAGE GROSS PROFESSIONAL EARNINGS(a) OF ACTIVE FEE PRACTICE PHYSICIANS,
BY NET INCOME CLASS, CANADA, BY PROVINCE, 1966

Net Income Class(b)	Newfound-land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon and Northwest Territories(c)	Canada
\$	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Under 10,000(d)	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623
10,000 - 14,999	20,489	20,489	20,489	20,489	20,489	20,489	20,489	20,489	20,489	20,489	20,489	20,489
15,000 - 19,999	29,991	25,212	27,219	26,166	26,122	27,503	26,546	28,098	31,684	30,701	---	27,723
20,000 - 24,999	30,016	27,606	31,601	33,541	31,502	34,842	33,383	36,138	34,719	37,478	22,050	34,227
25,000 - 49,999	45,483	} 45,513 }	43,642	43,000	44,520	47,510	45,916	53,974	45,712	48,728	51,250	46,825
50,000 - 99,999	76,385		} 73,975 }	71,536	75,375	84,712	} 114,497 }	} 96,357 }	100,988	} 85,614 }	---	84,064
100,000 and Over	---	---		---	143,460	169,659			192,583		---	165,234
All Classes of Income	33,688	26,284	29,960	30,271	30,901	38,254	33,589	40,150	37,871	36,063	22,900	35,223

(a) Includes gross professional fees and wages and salaries incidental to fee practice.

(b) Income in the context of these classes means income from all sources including wages and salaries incidental to fee practice and net proceeds from investments and other non-professional activities but excluding expenses of professional fee practice.

(c) Data for the Yukon and Northwest Territories are posted for record only.

(d) Average for all Canada is given for each province because of unreliability of separate provincial data for this income range due to sampling error.

SOURCE: Department of National Revenue, unpublished statistics.

TABLE AII

NUMBER OF ACTIVE FEE PRACTICE PHYSICIANS, BY NET INCOME CLASS,
CANADA, BY PROVINCE, 1966

Net Income Class	Newfoundland (a)	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba (b)	Saskatchewan	Alberta	British Columbia	Yukon and Northwest Territories (c)	Canada
\$												
Under 10,000	14	15	99	85	852	708	132	101	44	174	12	2,236
10,000 - 14,999	26	6	120	60	869	914	146	87	185	337	2	2,752
15,000 - 19,999	26	20	100	46	774	925	120	93	169	353	--	2,626
20,000 - 24,999	29	20	78	52	577	931	133	100	299	409	1	2,629
25,000 - 49,999	58	) )13)	162	117	1,466	2,478	238	304	386	662	7	5,887
50,000 - 99,999	4	)	) )20)	17	184	496	) )34 )	) )34)	43	) ) )	--	377
100,000 and Over	--	--	)	--	6	17	)	)	4	)	--	5
All Classes of Income	157	74	579	377	4,728	6,469	803	719	1,130	1,034	20	17,040

(a) Excludes physicians employed on a salaried basis under the Cottage Hospital Medical Service and by subsidized voluntary prepayment plans. The estimated number of such excluded physicians in 1966 was 97.

(b) Excludes physicians employed on a salaried basis in private group practice. The estimated number of such excluded physicians in 1966 was 59.

(c) Data for the Yukon and Northwest Territories are posted for record only.

SOURCE: Department of National Revenue, unpublished statistics, and Department of National Health and Welfare, published and unpublished statistics.

TABLE A12
PER CENT DISTRIBUTION OF ACTIVE FEE PRACTICE PHYSICIANS, BY NET INCOME CLASS,
CANADA, BY PROVINCE, 1966

Net Income Class	Newfound-land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon and Northwest Territories	Canada
\$	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Under 10,000	8.9	20.3	17.1	22.5	18.0	10.9	16.4	14.0	3.9	8.8	60.0	13.1
10,000 - 14,999	16.6	8.1	20.7	15.9	18.4	14.1	18.2	12.1	16.4	17.0	10.0	16.2
15,000 - 19,999	16.6	27.0	17.3	12.2	16.4	14.3	14.9	12.9	15.0	17.8	---	15.4
20,000 - 24,999	18.5	27.0	13.5	13.8	12.2	14.4	16.6	13.9	26.5	20.6	5.0	15.4
25,000 - 49,999	36.9	17.6	28.0	31.0	31.0	38.3	29.6	42.3	34.2	33.4	25.0	34.6
50,000 - 99,999	2.5	3.5	3.5	4.5	3.9	7.7	4.2	4.7	3.8	2.5	---	5.1
100,000 and Over	---	---	---	---	0.1	0.3	---	---	0.4	---	---	0.2
All Classes of Income	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

SOURCE: Table A11

TABLE A13

AVERAGE EXPENSES OF PRACTICE OF ACTIVE FEE PRACTICE PHYSICIANS,
BY NET INCOME CLASS, CANADA, BY PROVINCE, 1966

Net Income Class (a)	NewFound-land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon and Northwest Territories (b)	Canada
\$	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Under 10,000 (c)	5,512	5,512	5,512	5,512	5,512	5,512	5,512	5,512	5,512	5,512	5,512	5,512
10,000 - 14,999	8,364	8,364	8,364	8,364	8,364	8,364	8,364	8,364	8,364	8,364	8,364	8,364
15,000 - 19,999	13,619	7,108	10,287	9,537	9,406	10,700	9,900	10,992	13,837	12,979	---	10,745
20,000 - 24,999	8,260	6,594	9,814	11,311	10,006	13,113	11,321	14,257	12,673	15,214	---	12,402
25,000 - 49,999	11,978	10,670	11,887	11,153	11,846	14,612	13,065	21,574	14,181	17,394	22,008	11,331
50,000 - 99,999	11,830	---	13,449	15,624	17,225	24,236	55,985	33,054	37,460	28,353	---	24,566
100,000 and Over	---	---	---	---	27,532	53,412	---	---	67,558	---	---	47,700
All Classes of Income	10,384	7,373	9,565	9,464	9,670	12,798	12,024	15,876	13,515	13,854	9,861	11,964

(a) Income in the context of these classes means income from all sources, including wages and salaries incidental to fee practice and net proceeds from investments and other non-professional activities but excluding expenses of professional fee practice.

(b) Data for the Yukon and Northwest Territories are posted for record only.

(c) Average for all Canada is given for each province because of unreliability of separate provincial data for this income range due to sampling error.

SOURCE: Department of National Revenue, unpublished statistics.

TABLE A14
EXPENSES OF PRACTICE AS A PERCENTAGE OF GROSS PROFESSIONAL INCOME OF PHYSICIANS,
BY NET INCOME CLASS, CANADA, BY PROVINCE, 1966

Net Income Class	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon and Northwest Territories	Canada
\$	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Under 10,000	47.4	47.4	47.4	47.4	47.4	47.4	47.4	47.4	47.4	47.4	47.4	47.4
10,000 - 14,999	40.8	40.8	40.8	40.8	40.8	40.8	40.8	40.8	40.8	40.8	40.8	40.8
15,000 - 19,999	45.4	28.2	37.8	36.4	36.0	38.9	37.3	39.1	43.7	42.3	--	38.8
20,000 - 24,999	27.5	23.9	31.1	33.7	31.8	37.6	33.9	39.5	36.5	40.6	--	36.2
25,000 - 49,999	26.3	23.4	27.2	25.9	26.6	30.8	28.5	40.0	31.0	35.7	44.4	30.6
50,000 - 99,999	15.5	23.4	18.2	21.8	22.9	28.6	48.9	34.3	37.1	33.1	--	29.2
100,000 and Over	--	--	18.2	--	19.2	31.5	48.9	34.3	35.1	33.1	--	28.9
All Classes of Income	30.8	28.1	31.9	31.3	31.3	33.5	35.8	39.5	35.7	38.4	45.1	34.0

SOURCE: Tables A10 and A13

TABLE A15

AVERAGE PROFESSIONAL SALARIES AND WAGES(a) OF ACTIVE FEE PRACTICE PHYSICIANS,
BY NET INCOME CLASS, CANADA, BY PROVINCE, 1966

Net Income Class(b)	Newfound-land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon and Northwest Territories(c)	Canada
\$	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Under 10,000(d)	586	586	586	586	586	586	586	586	586	586	586	586
10,000 - 14,999	692	692	692	692	692	692	692	692	692	692	692	692
15,000 - 19,999	1,950	1,236	601	374	1,180	863	760	648	971	619	---	913
20,000 - 24,999	1,031	2,522	870	1,059	1,734	910	1,423	525	956	869	10,840	1,120
25,000 - 49,999	1,569	393	2,879	1,518	2,243	1,209	1,344	646	1,266	1,440	---	1,525
50,000 - 99,999	1,473	)	)	2,644	2,583	1,521	)	)	1,352	)	---	1,798
100,000 and Over	---	---	1,903	---	2,035	2,574	3,477	909	5,093	1,187	---	2,439
All Classes of Income (e)	1,297	1,260	1,336	1,024	1,463	1,003	1,117	639	1,036	968	963	1,127

(a) Salaries and wages earned incidental to fee practice.

(b) Income in the context of these classes means income from all sources, including wages and salaries incidental to fee practice and net proceeds from investments and other non-professional activities but excluding expenses of professional fee practice.

(c) Data for the Yukon and Northwest Territories are posted for record only.

(d) Average for all Canada is given for each province because of unreliability of separate provincial data for this income range due to sampling error.

(e) Forms part of average gross professional earnings (Tables A2 and A10) and part of average net professional earnings (Table A5).

SOURCE: Department of National Revenue, unpublished statistics.

TABLE A16

AVERAGE NET NON-PROFESSIONAL INCOME^(a) OF ACTIVE FEE PRACTICE PHYSICIANS,
BY NET INCOME CLASS, CANADA, BY PROVINCE, 1966

Net Income Class ^(b)	Newfound-land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon and Northwest Territories ^(c)	Canada
\$	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Under 10,000 ^(d)	650	650	650	650	650	650	650	650	650	650	650	650
10,000 - 14,999	581	581	581	581	581	581	581	581	581	581	581	581
15,000 - 19,999	1,187	143	513	881	734	799	830	873	107-	543	---	613
20,000 - 24,999	389	274	772	562	939	796	443	802	414	220	---	664
25,000 - 49,999	1,172	1,772	1,427	1,142	1,255	1,350	1,070	1,130	958	1,028	50	1,237
50,000 - 99,999	3,105	1,772	3,703	3,806	3,956	2,989	3,614	2,841	2,253	1,808	---	3,108
100,000 and Over	---	---	---	---	9,005	8,653	---	---	405	---	---	7,318
All Classes of Income	935	603	951	950	1,013	1,151	880	998	628	685	461	988

(a) Net income from business, investment and other non-medical sources.

(b) Income in the context of these classes means income from all sources, including wages and salaries incidental to fee practice and net proceeds from investments and other non-professional activities but excluding expenses of professional fee practice.

(c) Data for the Yukon and Northwest Territories are posted for record only.

(d) Average for all Canada is given for each province because of unreliability of separate provincial data for this income range due to sampling error.

SOURCE: Department of National Revenue, unpublished statistics

TABLE A17 ESTIMATED NUMBER OF ACTIVE FEE PRACTICE PHYSICIANS WITH NET EARNINGS \$10,000 AND OVER(a), CANADA, BY PROVINCE, 1957 TO 1966

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
Newfoundland	78	75	78	105	107	99	114	131	140	143
Prince Edward Island	33	38	42	44	48	56	58	53	56	59
Nova Scotia	251	282	339	380	413	389	389	426	459	480
New Brunswick	173	194	235	242	261	271	258	282	282	292
Quebec	1,414	1,714	1,875	2,065	2,700	2,665	2,987	3,297	3,572	3,876
Ontario	2,869	3,448	3,612	3,982	4,285	4,316	4,831	5,068	5,431	5,761
Manitoba	396	420	456	489	506	544	579	607	625	671
Saskatchewan	398	428	453	462	458	426	520	548	591	618
Alberta	529	623	654	753	792	853	904	961	1,012	1,086
British Columbia	1,026	1,095	1,217	1,279	1,340	1,400	1,427	1,540	1,643	1,810
Yukon and Northwest Territories	6	5	7	10	7	6	4	8	9	8
Canada	7,173	8,322	8,968	9,811	10,917	11,025	12,071	12,921	13,820	14,804

(a) T-1 General tax returns increased by 5 per cent to allow for late returns, reviews and physicians engaged mainly in fee practice whose earnings from private sources constitute more than 50 per cent of their gross incomes.

SOURCE: Department of National Revenue, unpublished statistics.

TABLE A18 AVERAGE GROSS PROFESSIONAL EARNINGS OF ACTIVE FEE PRACTICE PHYSICIANS WITH NET EARNINGS \$10,000 AND OVER, CANADA, BY PROVINCE, 1957 TO 1966

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)
Newfoundland	25,762	29,073	29,620	30,607	30,035	30,313	32,357	33,096	33,154	35,853
Prince Edward Island	20,421	22,656	23,602	25,040	23,364	21,728	26,107	27,073	29,453	30,017
Nova Scotia	27,443	25,529	25,940	26,820	26,391	28,397	29,063	30,211	30,973	33,742
New Brunswick	25,310	25,660	22,785	27,722	28,506	28,002	32,694	32,563	35,091	35,699
Quebec	26,187	26,277	26,884	27,622	27,212	30,486	32,354	31,783	33,325	35,138
Ontario	30,335	29,581	30,798	31,300	32,169	33,628	35,318	37,646	39,511	41,527
Manitoba	31,324	32,628	35,547	32,102	36,322	35,682	34,545	33,882	37,046	37,911
Saskatchewan	29,667	29,852	29,842	34,444	34,259	30,486	43,528	43,107	42,370	44,812
Alberta	31,179	30,632	31,233	32,566	33,304	34,861	33,998	35,014	37,170	38,935
British Columbia	28,519	29,593	30,983	32,543	31,946	31,735	32,246	34,483	35,119	38,412
Yukon and Northwest Territories	27,598	30,560	27,351	24,789	28,663	31,200	43,503	20,738	45,276	39,875
Canada	29,018	28,884	29,789	30,669	30,910	32,289	34,112	35,175	36,755	38,787

SOURCE: Department of National Revenue, unpublished statistics

TABLE A19 AVERAGE NET PROFESSIONAL EARNINGS OF ACTIVE FEE PRACTICE PHYSICIANS WITH NET EARNINGS
\$10,000 AND OVER, CANADA, BY PROVINCE, 1957 TO 1966

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)	($\$$)
Newfoundland	18,600	20,890	20,660	21,458	21,022	22,889	22,965	23,502	24,326	24,989
Prince Edward Island	13,814	13,753	14,683	15,882	16,127	17,702	17,870	19,944	21,073	22,170
Nova Scotia	13,714	18,002	18,715	19,370	18,902	20,088	20,210	21,520	22,011	23,338
New Brunswick	13,794	17,528	15,456	19,661	19,910	19,688	22,461	23,077	24,541	25,086
Quebec	17,948	17,596	17,869	18,838	18,732	20,473	21,444	22,548	24,111	24,555
Ontario	19,881	19,815	20,434	20,869	21,510	22,645	23,919	25,539	26,998	27,833
Manitoba	18,058	18,928	19,977	20,131	20,029	20,788	22,114	22,125	22,991	24,605
Saskatchewan	18,604	19,206	19,473	20,327	20,537	19,811	26,599	28,570	26,814	27,242
Alberta	18,115	18,806	20,093	20,784	20,765	20,937	21,135	22,755	23,912	25,096
British Columbia	18,268	18,920	19,890	20,545	19,926	20,221	20,591	22,356	22,516	23,756
Yukon and Northwest Territories	21,471	21,618	19,542	16,258	18,403	21,300	24,158	13,865	25,983	23,526
Canada	18,565	18,957	19,506	20,222	20,297	21,292	22,545	23,920	25,036	25,852

SOURCE: Department of National Revenue, unpublished statistics.

TABLE A20 AVERAGE EARNINGS AND EXPENSES OF TAXABLE PHYSICIANS, BY AGE GROUP,
CANADA, 1966

Age Group	Number of Physicians	Average Gross Professional Earnings	Average Expenses of Practice	Expenses as a Per Cent of Practice	Average Net Professional Earnings	Average Net Income from Other Sources	Average Net Income from All Sources
Under 35	2,081	(\$) 28,050	(\$) 9,937	(\$) 35.4	(\$) 18,113	(\$) 146	(\$) 18,259
35 to 44	5,821	39,496	12,812	32.4	26,684	272	26,956
45 to 54	3,947	41,817	14,079	33.7	27,738	1,013	28,751
55 to 64	2,129	35,375	12,959	36.6	22,416	2,416	24,832
65 and over	1,130	19,922	7,959	40.0	11,963	3,642	15,605
Unknown	176	35,429	13,091	36.9	22,338	925	23,263

SOURCE: Department of National Revenue, unpublished statistics

TABLE A21.

NUMBER OF TAXABLE PHYSICIANS AND PER CENT DISTRIBUTION BY AGE GROUP
AND BY NET INCOME CLASS, CANADA, 1966

Net Income Class	Under 35 Years			35 to 44 Years			45 to 54 Years			55 to 64 Years			65 and Over			Unknown		
	Number	Per Cent	Cumulative	Number	Per Cent	Cumulative	Number	Per Cent	Cumulative	Number	Per Cent	Cumulative	Number	Per Cent	Cumulative	Number	Per Cent	Cumulative
($\$$)		(%)	(%)		(%)	(%)		(%)	(%)		(%)	(%)		(%)	(%)		(%)	(%)
Under 5,000	166	8.0	8.0	74	1.3	1.3	25	0.6	0.6	73	3.4	3.4	133	11.8	11.8	12	6.8	6.8
5,000 - 9,999	336	16.1	24.1	271	4.7	5.9	183	4.6	5.3	246	11.6	15.0	332	29.4	41.2	9	5.1	11.9
10,000 - 14,999	373	17.9	42.1	632	10.9	16.8	393	10.0	15.2	287	13.5	28.5	226	20.0	61.2	37	21.0	33.0
15,000 - 19,999	432	20.8	62.8	943	16.2	33.0	589	14.9	30.2	358	16.8	45.3	148	13.1	72.3	31	17.6	50.6
20,000 - 24,999	311	14.9	77.8	1,051	18.1	51.1	696	17.6	47.8	314	14.7	60.0	107	9.5	83.7	25	14.2	64.8
25,000 - 49,999	437	21.0	98.8	2,510	43.1	94.2	1,730	43.8	91.6	711	33.4	93.4	165	14.6	98.2	52	29.5	94.3
50,000 - 99,999	26	1.2	100.0	329	5.7	99.8	317	8.0	99.6	133	6.2	99.7	19	1.7	100.0	10	5.7	100.0
100,000 and over	---	---	---	11	0.2	100.0	14	0.4	100.0	7	0.3	100.0	---	---	---	---	---	---
All Classes of Income	2,081		100.0	5,821		100.0	3,947		100.0	2,129		100.0	1,130		100.0	176		100.0

SOURCE: Department of National Revenue, unpublished statistics.

TABLE A22 EXPENDITURES ON PHYSICIANS' SERVICES, CANADA, BY PROVINCE, 1957 TO 1966

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Newfoundland(a)	2,657	2,977	3,168	3,980	4,186	4,265	4,897	5,522	5,850	6,418
Prince Edward Island	1,024	1,175	1,263	1,352	1,360	1,358	1,639	1,644	1,843	1,945
Nova Scotia	9,191	9,401	10,414	11,584	12,272	12,770	13,041	14,439	15,475	17,347
New Brunswick	6,003	6,584	6,584	7,863	8,526	8,488	9,495	10,148	10,960	11,412
Quebec	59,275	66,974	71,628	77,404	89,579	97,467	109,995	117,333	130,054	146,099
Ontario	109,310	121,594	130,909	141,662	154,450	161,235	182,219	202,926	225,024	247,465
Manitoba(b)	16,323	17,852	20,271	19,797	22,225	23,699	24,189	24,893	27,600	29,724
Saskatchewan	14,249	15,259	15,879	18,186	18,268	15,685	24,318	25,320	26,419	28,868
Alberta	19,933	22,072	23,385	26,686	28,607	31,405	32,143	34,380	38,548	42,794
British Columbia	33,230	36,616	41,060	45,243	46,899	48,287	49,944	56,370	61,196	71,548
Yukon and Northwest Territories	259	246	299	368	321	321	308	313	528	458
Canada(c)	271,795	301,337	325,689	355,014	388,304	406,075	453,395	495,657	545,056	605,200

(a) Includes an estimate of earnings of physicians employed on a salaried basis under the Cottage Hospital Medical Service and by subsidized voluntary plans.

(b) Includes an estimate of earnings of physicians employed on a salaried basis in private group practice.

(c) Includes reported gross earnings from fee practice in Canada of physicians defined as not residing in Canada.

SOURCE: Tables A1 and A2.

TABLE A23

PER CAPITA EXPENDITURES ON PHYSICIANS' SERVICES,
CANADA, BY PROVINCE, 1957 TO 1966

Province	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Newfoundland	6.27	6.89	7.18	8.88	9.14	9.07	10.18	11.25	11.75	13.01
Prince Edward Island	10.34	11.75	12.51	13.12	12.95	12.81	15.32	15.37	17.06	17.92
Nova Scotia	13.11	13.26	14.48	15.93	16.65	17.12	17.25	19.00	20.33	22.94
New Brunswick	10.68	11.53	11.31	13.38	14.26	13.98	15.46	16.45	17.59	18.50
Quebec	12.43	13.66	14.28	15.05	17.03	18.16	20.12	21.10	22.99	25.27
Ontario	19.39	20.89	21.93	23.18	24.77	25.43	28.26	30.81	33.43	35.55
Manitoba	18.94	20.40	22.75	21.85	24.86	25.35	25.46	25.98	28.69	30.86
Saskatchewan	16.19	17.13	17.51	19.87	19.75	16.87	26.06	26.85	27.78	30.22
Alberta	17.12	18.30	18.74	20.67	21.48	22.92	22.88	24.36	26.57	29.25
British Columbia	22.42	23.81	26.20	28.24	28.79	29.11	29.47	32.72	34.21	38.19
Yukon and Northwest Territories	8.37	7.47	8.79	10.24	8.68	8.24	7.90	7.64	13.21	10.62
Canada	16.36	17.64	18.63	19.87	21.29	21.87	23.99	25.77	27.85	30.24

SOURCE: Table A22 and D.B.S. Census of Canada 1961, and June 1, intercensal statistics for other years.

